

above between 9 a.m. and 4 p.m., Monday through Friday.

Dated: October 11, 1995.

William B. Schultz,

*Deputy Commissioner for Policy.*

[FR Doc. 95-25670 Filed 10-12-95; 1:38 pm]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 31

[IA-30-95]

RIN 1545-AT86

#### Reporting of Nonpayroll Withheld Tax Liabilities

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the Federal Register, the IRS is issuing temporary regulations relating to the reporting of nonpayroll withheld income taxes under section 6011 of the Internal Revenue Code. The text of the temporary regulations also serves as the text for this notice of proposed rulemaking.

**DATES:** Written comments and requests for a public hearing must be received by December 15, 1995.

**ADDRESSES:** Send submissions to: CC:DOM:CORP:T:R (IA-30-95), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (IA-30-95), Courier's Desk, Internal Revenue Service, 1111 Constitution Ave. NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Vincent G. Surabian, (202) 622-6232 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Paperwork Reduction Act

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget (OMB) for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507). The collection of information is in § 31.6011(a)-4T(b). This information is required by the IRS to monitor compliance with the federal

tax rules related to the reporting and deposit of nonpayroll withheld taxes.

Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, PC:FP, Washington, DC 20224. To ensure that comments on the collection of information may be given full consideration during the review by the Office of Management and Budget, comments on the collection of information should be received by December 15, 1995.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Estimates of the reporting burden in this Notice of Proposed Rulemaking will be reflected in the burden of Form 945.

##### Background

The temporary regulations published in the Rules and Regulations section of this issue of the Federal Register contain an amendment to the Regulations on Employment Taxes and Collection of Income Tax at Source (26 CFR part 31). This amendment relates to the reporting of nonpayroll withheld tax liabilities. The temporary regulations change the rule regarding the filing of Form 945, Annual Return of Withheld Federal Income Tax, for a calendar year in which there is no liability.

The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these proposed regulations.

##### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue

Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

##### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (preferably a signed original and eight (8) copies) that are timely submitted to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the Federal Register.

**Drafting Information.** The principal author of these regulations is Vincent G. Surabian, Office of Assistant Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

##### List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

##### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 31 is proposed to be amended as follows:

#### **PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE**

Paragraph 1. The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Par. 2. In § 31.6011(a)-4, paragraph (b) is revised to read as follows:

##### **§ 31.6011(a)-4 Returns of income tax withheld.**

\* \* \* \* \*

(b) [The text of this proposed paragraph (b) is the same as the text of § 31.6011(a)-4T(b) published elsewhere in this issue of the Federal Register].

\* \* \* \* \*

Margaret Milner Richardson,

*Commissioner of Internal Revenue.*

[FR Doc. 95-25313 Filed 10-13-95; 8:45 am]

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