

FAA Maintenance Inspector, who may add comments and then send it to the Manager, Atlanta Aircraft Certification Office. NOTE: Information concerning the existence of approved alternative methods of compliance with this airworthiness directive, if any, may be obtained from the Atlanta Aircraft Certification Office.

(d) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the aircraft to a location where the requirements of this AD can be accomplished.

Issued in Burlington, Massachusetts, on October 3, 1995.

Jay J. Pardee,

*Manager, Engine and Propeller Directorate,  
Aircraft Certification Service.*

[FR Doc. 95-25567 Filed 10-13-95; 8:45 am]

BILLING CODE 4910-13-U

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Food and Drug Administration

#### 21 CFR Parts 801, 803, 804, and 897

[Docket No. 95N-0253]

#### Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco Products to Protect Children and Adolescents; Extension of Comment Period

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Proposed rule; extension of comment period.

**SUMMARY:** The Food and Drug Administration (FDA) is extending to January 2, 1996, the comment period for the proposed rule that appeared in the Federal Register of August 11, 1995 (60 FR 41314). The document proposed new regulations governing the sale and distribution of nicotine-containing cigarettes and smokeless tobacco products in order to protect children and adolescents. As a result of this extension, the agency is providing a comment period of more than 140 days on the notice, and a comment period of more than 90 days from the date that additional documents that the agency considered were placed on display. This action is being taken in response to several requests for an extension of the comment period.

**DATES:** Written comments by January 2, 1996.

**ADDRESSES:** Submit written comments to the Dockets Management Branch (HFA-305), Food and Drug Administration, rm. 1-23, 12420 Parklawn Dr., Rockville, MD 20857.

**FOR FURTHER INFORMATION CONTACT:** Philip L. Chao, Office of Policy (HF-23), Food and Drug Administration, 5600 Fishers Lane, Rockville, MD 20857, 301-827-3380.

**SUPPLEMENTARY INFORMATION:** In the Federal Register of August 11, 1995 (60 FR 41314), FDA issued a proposed rule that would govern the sale and distribution of nicotine-containing cigarettes and smokeless tobacco products in order to protect children and adolescents. The proposed rule would reduce easy access to these products by children and adolescents and decrease the amount of imagery that makes these products attractive to children and adolescents. The proposed rule would establish 18 years of age as the Federal minimum age of purchase and would prohibit cigarette vending machines, free samples, mail order sales, and self-service displays. It would also require that retailers comply with certain conditions regarding tobacco sales, such as verifying the purchaser's age. The proposed rule would limit advertising and labeling to which children and adolescents are exposed to a text-only format; ban the sale or distribution of branded, non-tobacco items (such as hats and tee shirts); restrict sponsorship of events to the corporate name only; and require manufacturers to establish and maintain a national public education campaign. The proposed rule would also require cigarette advertising to carry a brief statement stating, "About one out of three kids who become smokers will die from their smoking;" the agency stated that it would perform focus group testing to evaluate the content and format of the brief statement and other statements to determine whether the warnings are communicated effectively.

In response to the proposed rule, the Tobacco Institute; Brown & Williamson Tobacco Corp.; Liggett Group, Inc.; Lorillard Tobacco Co.; Philip Morris, Inc.; R. J. Reynolds Tobacco Co.; the Smokeless Tobacco Council, Inc.; Conwood Company, L. P.; Swisher Tobacco Co.; National Tobacco, L. P.; Pinkerton Tobacco Co.; and the United States Tobacco Co. requested a 180-day extension of the comment period. These parties requested additional time on the grounds that some references in the proposed rule were not available and that the regulatory issues were complex and controversial. They sought a 180-day comment period starting on the date when all documents and other material (including information reviewed, but not relied upon by FDA) are available for public display. The parties also requested that FDA extend the comment

period to give interested persons sufficient time to review and comment on the methodology and results of focus group studies and proposed warning statements.

Additionally, the Cigar Association of America, Inc., requested a 9-month extension of the comment period to permit it to review and analyze the proposed rule and relevant technical materials. The Food Marketing Institute requested a 90-day extension of the comment period to permit it to develop information and data to respond to the proposed rule.

The agency has carefully considered the requests. The agency published the proposed rule on August 11, 1995. On August 16, 1995, the documents referred to in the proposed rule were placed in the public record. Thus, the proposed rule and the documents cited by the agency in support of the rule have been on public display since August 16, 1995. On September 29, 1995, FDA placed additional documents that the agency considered on public display at the Dockets Management Branch. Accordingly, FDA is extending the comment period to January 2, 1996. A deadline of December 28, 1995, would provide a comment period of 90 days from the date on which the agency placed additional documents that the agency considered on public display. Because, December 28, 1995, is a Thursday and January 1, 1996, is a holiday, the agency does not anticipate that it will be able to undertake significant work on the comments until January 2, 1996. Therefore, the agency is extending the comment period until January 2, 1996.

FDA will also provide a 30-day period to review and comment on the results of any focus group studies that it conducts. The agency will announce the dates for comments on the focus group studies in a future issue of the Federal Register. Otherwise, because of the public health importance of this matter, the agency advises that it does not anticipate granting further extensions of the comment period beyond January 2, 1996. In order to assure consideration by the agency, comments are to be filed by that date.

Interested persons may, on or before January 2, 1996, submit to the Dockets Management Branch (address above) written comments regarding the proposed rule. Four copies of any comments are to be submitted, except that individuals may submit one copy. Comments are to be identified with the docket number found in brackets in the heading of this document. Received comments may be seen in the office

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]

BILLING CODE 4160-01-F

## 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]

BILLING CODE 4830-01-U