Dated: September 17, 1996.

William K. Hubbard,

Associate Commissioner for Policy Coordination.

[FR Doc. 96-24224 Filed 9-20-96; 8:45 am]

BILLING CODE 4160-01-F

#### **DEPARTMENT OF THE TREASURY**

#### Internal Revenue Service

26 CFR Part 1

[CO-9-96]

RIN 1545-AU18

# Section 1059 Extraordinary Dividends; Hearing

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Change of location of public hearing.

**SUMMARY:** This document changes the location of the public hearing on proposed regulations relating to certain distributions made by corporations to certain corporate shareholders.

DATES: The public hearing is being held on Wednesday, October 2, 1996, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by Monday, September 16, 1996.

ADDRESSES: The public hearing originally scheduled in the Commissioner's Conference Room, room 3313, is changed to the Internal Revenue Service Auditorium, Seventh Floor, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Mike Slaughter of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622–7190, (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of public hearing appearing in the Federal Register on Tuesday, June 18, 1996 (61 FR 30845), announced that a public hearing relating to proposed regulations under section 1059 of the Internal Revenue Code will be held Wednesday, October 2, 1996, beginning at 10:00 a.m. in room 3313, and that requests to speak and outlines of oral comments should be received by Monday, September 16, 1996.

The location of the public hearing has changed. The hearing is being held in the IRS Auditorium, Seventh Floor, 7400 Corridor, Wednesday October 2, 1996, beginning at 10:00 a.m. The requests to speak and outlines of oral comments should be received by Monday, September 16, 1996. Because of controlled access restrictions, attenders cannot be admitted beyond

the lobby of the Internal Revenue Building until 9:45 a.m.

Copies of the agenda are available free of charge at the hearing.

Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 96–24270 Filed 9–20–96; 8:45 am] BILLING CODE 4830–01–P

## Bureau of Alcohol, Tobacco and Firearms

#### 27 CFR Part 5

[Notice No. 840; Ref: Notice No. 826] RIN 1512-AB46

# Labeling of Unaged Grape Brandy (95R-018P)

**AGENCY:** Bureau of Alcohol, Tobacco and Firearms (ATF), Department of the Treasury.

**ACTION:** Notice of proposed rulemaking; reopening of comment period.

**SUMMARY:** This notice reopen the comment period for Notice No. 826, a notice of proposed rulemaking, published in the Federal Register on June 13, 1996. ATF has received a request to extend the comment period in order to provide sufficient time for all interested parties to respond to the issued raised in the notice.

**DATES:** Written comments must be received on or before November 11, 1996

ADDRESSES: Send written comments to: Chief, Wine, Beer and Spirits Regulations Branch; Bureau of Alcohol, Tobacco and Firearms: P.O. Box 50221, Washington, DC 20091–0221; *ATTN: Notice No. 826.* 

### FOR FURTHER INFORMATION CONTACT: James P. Ficaretta, Wine, Beer, and Spirits Regulations Branch, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW., Washington, DC 20226 (202–927–8230).

## SUPPLEMENTARY INFORMATION:

#### Background

On June 13, 1996, ATF published a notice of proposed rulemaking (NPRM) in the Federal Register soliciting comments from the public and industry on a proposal to amend the regulations to permit the optional use of the word "unaged", instead of "immature", to describe grape brandy which has never been stored in oak containers (Notice No. 826; 61 FR 30015).

The comment period for Notice No. 826 was scheduled to close on September 11, 1996. Prior to the close of the comment period ATF receive a request from a national trade

association, the American Brandy Association (ABA), to extend the comment period until December 10, 1996. The ABA, representing 90 percent of the producers of American Brandy, stated that it needed additional time to develop data and information related to several issues addressed in the notice.

In consideration of the above, ATF finds that a reopening of the comment period is warranted. However, the comment period is being reopened until November 11, 1996. The Bureau believes that a comment period totaling 150 days is a sufficient amount of time for all interested parties to respond.

#### Disclosure

Copies of this notice, Notice No. 826, and the written comments will be available for public inspection during normal business hours at: ATF Public Reading Room, Room 6480, 650 Massachusetts Avenue, NW., Washington, DC.

### **Drafting Information**

The author of this document is James P. Ficaretta, Wine, Beer and Spirits Regulations Branch, Bureau of Alcohol, Tobacco and Firearms.

#### List of Subjects in 27 CFR Part 5

Advertising, Consumer protection, Customs duties and inspection, Imports, Labeling, Liquors, Packaging and containers.

### Authority and Issuance

This notice is issued under the authority in 26 U.S.C. 5301, 7805, and 27 U.S.C. 205.

Signed: September 16, 1996. John W. Magaw,

John W. Magaw

Director.

[FR Doc. 96–24276 Filed 9–20–96; 8:45 am]

## ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 51

[FRL-5610-5]

## Minor Amendments to Inspection/ Maintenance Program Requirements

**AGENCY:** Environmental Protection

Agency.

**ACTION:** Proposed rule.

**SUMMARY:** This document proposes to change a provision of the federal vehicle inspection and maintenance (I/M) rules relating to motorist compliance enforcement mechanisms for pre-existing