

determined that there is good cause for publishing this interim rule without prior opportunity for public comment. Immediate action is warranted to remove unnecessary restrictions on the interstate movement of swine from Alabama.

Because prior notice and other public procedures with respect to this action are impracticable and contrary to the public interest under these conditions, we find good cause under 5 U.S.C. 553 to make this action effective upon publication in the **Federal Register**. We will consider comments that are received within 60 days of publication of this rule in the **Federal Register**. After the comment period closes, we will publish another document in the **Federal Register**. The document will include a discussion of any comments we receive and any amendments we are making to the rule as a result of the comments.

Executive Order 12866 and Regulatory Flexibility Act

This rule has been reviewed under Executive Order 12866. For this action, the Office of Management and Budget has waived its review process required by Executive Order 12866.

This action removes the requirement that breeding swine be tested for brucellosis prior to movement interstate from Alabama.

Approximately 99 percent of swine herd producers in Alabama are small businesses (defined by the Small Business Administration as having annual gross receipts of less than \$500,000). Currently, these small producers have about 20,000 adult swine tested annually for brucellosis, at a cost to producers of approximately \$5 per test. We are not able to determine exactly how many of these tests are performed for the purpose of certifying breeding swine for movement interstate, but we estimate the number to be small.

We anticipate, therefore, that this action will have a minimal positive economic impact, if any, on swine producers in Alabama.

Under these circumstances, the Administrator of the Animal and Plant Health Inspection Service has determined that this action will not have a significant economic impact on a substantial number of small entities.

Executive Order 12372

This program/activity is listed in the Catalog of Federal Domestic Assistance under No. 10.025 and is subject to Executive Order 12372, which requires intergovernmental consultation with State and local officials. (See 7 CFR part 3015, subpart V)

Executive Order 12988

This rule has been reviewed under Executive Order 12988, Civil Justice Reform. This rule: (1) Preempts all State and local laws and regulations that are in conflict with this rule; (2) has no retroactive effect; and (3) does not require administrative proceedings before parties may file suit in court challenging this rule.

Paperwork Reduction Act

This rule contains no information collection or recordkeeping requirements under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

List of Subjects in 9 CFR Part 78

Animal diseases, Bison, Cattle, Hogs, Quarantine, Reporting and recordkeeping requirements, Transportation.

Accordingly, we are amending 9 CFR part 78 as follows:

PART 78—BRUCELLOSIS

1. The authority citation for part 78 continues to read as follows:

Authority: 21 U.S.C. 111-114a-1, 114g, 115, 117, 120, 121, 123, 126, 134b, and 134f; 7 CFR 2.22, 2.80, and 371.2(d)

§ 78.43 [Amended]

2. Section 78.43 is amended by adding "Alabama," immediately before "Alaska,".

Done in Washington, DC, this 17th day of August 1998.

Joan M. Arnoldi,

Acting Administrator, Animal and Plant Health Inspection Service.

[FR Doc. 98-22522 Filed 8-20-98; 8:45 am]

BILLING CODE 3410-34-P

DELAWARE RIVER BASIN COMMISSION

18 CFR Part 401

Rules of Practice and Procedure

CFR Correction

In Title 18 of the Code of Federal Regulations, parts 400 to End, revised as of April 1, 1998, make the following corrections:

1. On page 6, § 410.0 is corrected to read "\$401.0" in the heading;

2. On page 12, § 401.35, paragraph (b)(18), second line, "specify" is corrected to read "specially" and in paragraph (d), eighth line, "Executor" is corrected to read "Executive Director";

3. On page 13, § 401.36, paragraph (c), third line, insert the word "sources" after the word "water";

4. On page 15, § 401.73, paragraph (b), first line, the word "When" is corrected to read "Whenever";

5. On page 17, § 401.82, paragraph (a), column 2, first line, "ins" is corrected to read "is", and in the fourth and fifth line "Commissioner" is corrected to read "Commission or".

BILLING CODE 1505-01-0

DEPARTMENT OF STATE

22 CFR Part 51

[Public Notice 2712]

Passport Procedures—Amendment to Restriction of Passports Regulation

AGENCY: Bureau of Consular Affairs, Department of State.

ACTION: Final rule.

SUMMARY: This rule adopts as final the interim final rule amending the rules concerning passport restrictions published November 25, 1997. This rule added one new ground for denying, revoking or canceling a passport.

EFFECTIVE DATE: October 1, 1997.

FOR FURTHER INFORMATION CONTACT:

Sharon E. Palmer Royston, Office of Passport Policy and Advisory Services, Bureau of Consular Affairs, Department of State (202) 955-0231.

List of Subjects in 22 CFR Part 51

Administrative practice and procedure, Passports and visas.

Accordingly, the interim rule amending 22 CFR part 51 which was published at 62 FR 62694 on November 25, 1997, is adopted as a final rule without change.

Dated: August 3, 1998.

Mary A. Ryan,

Assistant Secretary for Consular Affairs.

[FR Doc. 98-22505 Filed 8-20-98; 8:45 am]

BILLING CODE 4710-06-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 301 and 602

[TD 8780]

RIN 1545-AU85

Rewards for Information Relating to Violations of Internal Revenue Laws

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

REG-252936-96

SUMMARY: This document contains final regulations relating to rewards for information that relates to violations of the internal revenue laws. The regulations reflect changes to the law made by the Taxpayer Bill of Rights 2 and affect persons that are eligible to receive an informant reward.

DATES: *Effective date:* These regulations are effective August 21, 1998.

Applicability date: For dates of applicability, see § 301.7623-1(g).

FOR FURTHER INFORMATION CONTACT: Judith A. Lintz (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information contained in these final regulations have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1534. Responses to these collections of information are voluntary with respect to the provision of information relating to violations of the internal revenue laws, but are required to obtain a benefit with respect to filing a claim for reward.

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

The estimated annual burden per respondent varies from 2 to 4 hours, depending on individual circumstances, with an estimated average of 3 hours.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, OP:FS:FP, Washington, DC 20224, and 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.

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.

Background

This document contains amendments to the Regulations on Procedure and Administration (26 CFR Part 301) under section 7623 relating to rewards for information that relates to violations of the internal revenue laws. This section was amended by section 1209 of the

Taxpayer Bill of Rights 2 (TBOR 2) (Pub. L. 104-168, 110 Stat. 1452 (1996)).

On October 14, 1997, final and temporary regulations (TD 8737) relating to informant rewards under section 7623 were published in the **Federal Register** (62 FR 53230). A notice of proposed rulemaking (REG-252936-96) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (62 FR 53274).

No written comments responding to the notice were received. No public hearing was requested or held. The proposed regulations under section 7623 are adopted as revised by this Treasury decision, and the corresponding temporary regulations are removed. The revisions are discussed below.

Explanation of Provisions

The amendments made by TBOR 2 to section 7623 provide that the Secretary may pay rewards for information that leads to the detection and bringing to trial and punishment persons guilty of violating the internal revenue laws or conniving at the same, and for information that leads to the detection of underpayments of tax. In addition, the amendments to section 7623 provide that rewards will be paid from the proceeds of amounts (other than interest) collected by reason of the information provided.

Following the publication of the proposed regulations, it was determined that the regulations should clarify that rewards may also be paid in situations where information leads to the denial of a claim for refund. Therefore, the final regulations provide that proceeds of amounts (other than interest) collected by reason of the information provided include both additional amounts collected because of the information provided and amounts collected prior to receipt of the information if the information leads to the denial of a claim for refund that otherwise would have been paid.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations.

It is hereby certified that the regulations in this document will not have a significant economic impact on a substantial number of small entities. This certification is based on a

determination that in the past approximately 10,000 persons have filed claims for reward on an annual basis. Of these persons, almost all have been individuals. Accordingly, a regulatory flexibility analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required.

Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding these regulations was submitted to the Small Business Administration for comment on its impact on small businesses.

Drafting Information

The principal author of these regulations is Judith A. Lintz, 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

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

26 CFR Part 602

Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR parts 301 and 602 are amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read as follows:

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

Par. 2. Section 301.7623-1 is revised to read as follows:

§ 301.7623-1 Rewards for information relating to violations of internal revenue laws.

(a) *In general.* In cases where rewards are not otherwise provided for by law, a district or service center director may approve a reward, in a suitable amount, for information that leads to the detection of underpayments of tax, or the detection and bringing to trial and punishment of persons guilty of violating the internal revenue laws or conniving at the same. The rewards provided for by section 7623 and this section will be paid from the proceeds of amounts (other than interest) collected by reason of the information provided. For purposes of section 7623 and this section, proceeds of amounts

(other than interest) collected by reason of the information provided include both additional amounts collected because of the information provided and amounts collected prior to receipt of the information if the information leads to the denial of a claim for refund that otherwise would have been paid.

(b) *Eligibility to file claim for reward*—(1) *In general.* Any person, other than certain present or former federal employees described in paragraph (b)(2) of this section, that submits, in the manner described in paragraph (d) of this section, information relating to the violation of an internal revenue law is eligible to file a claim for reward under section 7623 and this section.

(2) *Federal employees.* No person who was an officer or employee of the Department of the Treasury at the time the individual came into possession of information relating to violations of the internal revenue laws, or at the time the individual divulged such information, is eligible for a reward under section 7623 and this section. Any other current or former federal employee is eligible to file a claim for reward if the information provided came to the individual's knowledge other than in the course of the individual's official duties.

(3) *Deceased informants.* A claim for reward may be filed by an executor, administrator, or other legal representative on behalf of a deceased informant if, prior to the informant's death, the informant was eligible to file a claim for such reward under section 7623 and this section. Certified copies of the letters testamentary, letters of administration, or other similar evidence must be attached to the claim for reward on behalf of a deceased informant in order to show the authority of the legal representative to file the claim.

(c) *Amount and payment of reward.* All relevant factors, including the value of the information furnished in relation to the facts developed by the investigation of the violation, will be taken into account by a district or service center director in determining whether a reward will be paid, and, if so, the amount of the reward. The amount of a reward will represent what the district or service center director deems to be adequate compensation in the particular case, generally not to exceed fifteen percent of the amounts (other than interest) collected by reason of the information. Payment of a reward will be made as promptly as the circumstances of the case permit, but not until the taxes, penalties, or fines involved have been collected. However, if the informant waives any claim for

reward with respect to an uncollected portion of the taxes, penalties, or fines involved, the claim may be immediately processed. Partial reward payments, without waiver of the uncollected portion of the taxes, penalties, or fines involved, may be made when a criminal fine has been collected prior to completion of the civil aspects of a case, and also when there are multiple tax years involved and the deficiency for one or more of the years has been paid in full. No person is authorized under this section to make any offer, or promise, or otherwise to bind a district or service center director with respect to the payment of any reward or the amount of the reward.

(d) *Submission of information.* A person that desires to claim a reward under section 7623 and this section may submit information relating to violations of the internal revenue laws, in person, to the office of a district director, preferably to a representative of the Criminal Investigation Division. Such information may also be submitted in writing to the Commissioner of Internal Revenue, Attention: Assistant Commissioner (Criminal Investigation), 1111 Constitution Avenue, NW., Washington, DC 20224, to any district director, Attention: Chief, Criminal Investigation Division, or to any service center director. If the information is submitted in person, either orally or in writing, the name and official title of the person to whom it is submitted and the date on which it is submitted must be included in the formal claim for reward.

(e) *Identification of informant.* No unauthorized person will be advised of the identity of an informant.

(f) *Filing claim for reward.* An informant that intends to claim a reward under section 7623 and this section should notify the person to whom the information is submitted of such intention, and must file a formal claim on Form 211, Application for Reward for Original Information, signed by the informant in the informant's true name, as soon as practicable after the submission of the information. If other than the informant's true name was used in furnishing the information, satisfactory proof of identity as that of the informant must be included with the claim for reward.

(g) *Effective date.* This section is applicable with respect to rewards paid after January 29, 1997.

§ 301.7623-1T (Removed)

Par. 3. Section 301.7623-1T is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 4. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 5. In § 602.101, paragraph (c) is amended by removing the entry for 301.7623-1T from the table and by revising the entry for 301.7623-1 to read as follows:

§ 602.101 OMB Control numbers.

CFR part or section where identified and described	Current OMB control No.
* * * * *	
(c) * * *	
301.7623-1	1545-0409
	1545-1534
* * * * *	

Michael P. Dolan,
Deputy Commissioner of Internal Revenue.
Approved: July 20, 1998

Donald C. Lubick,
Assistant Secretary of the Treasury.
[FR Doc. 98-22464 Filed 8-20-98; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

27 CFR Parts 4, 19, 24, 194, 250 and 251

[T.D. ATF-398]

RIN 1512-A71

Implementation of Public Law 105-34, Sections 908, 910 and 1415, Related to Hard Cider, Semi-Generic Wine Designations, and Wholesale Liquor Dealers' Signs (97-2523)

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

ACTION: Temporary rule (Treasury decision).

SUMMARY: This temporary rule implements some of the provisions of the Taxpayer Relief Act of 1997. The new law made changes in the excise tax on hard cider, clarified the authority to use semi generic designations on wine labels, and repealed the requirement for wholesale dealers in liquors to post signs. The wine regulations are amended to incorporate the new hard cider tax rate and to recognize the