section. However, failure by the district director to mail a notice of deficiency to that designated agent shall not invalidate the notice of deficiency mailed to any other corporation referred to in paragraph (a)(4) of this section.

(3) *Waiver of statute of limitations.* A waiver of the statute of limitations with respect to the group given by any one or more corporations referred to in paragraph (a)(4) of this section is deemed to be given by the agent of the group.

(4) *Alternative agents.* The corporations referred to in paragraph (a)(2) and (3) of this section are—

(i) The common parent of the group for all or any part of the year to which the notice or waiver applies,

(ii) A successor to the former common parent in a transaction to which section 381(a) applies,

(iii) The agent designated by the group under § 1.1502-77(d), or

(iv) If the group remains in existence under § 1.1502-75(d) (2) or (3), the common parent of the group at the time the notice is mailed or the waiver given.

(b) *Effective date.* Paragraph (a) of this section applies to statutory notices and waivers of the statute of limitations for taxable years for which the due date (without extensions) of the consolidated return is after September 7, 1988.

PART 602—OBM CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 8. The authority citation for 26 CFR Part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 602.101 [Amended]

Par. 9. Section 602.101 (c) is amended by inserting in the appropriate place in the table "1.1502-31T * * * 1545-1046," "1.1502-33T * * * 1545-1046" and "1.1502-77T * * * 1545-1046".

The provisions contained in this Treasury Decision are needed to provide for proper basis and proper earnings and profits adjustments in cases where there is a change in the structure of the group but the group remains in existence, and to provide for alternative agents of the group where a corporation has ceased to be the common parent of the group. It is therefore found impracticable and contrary to the public interest to issue this Treasury Decision with notice and public procedure under subsection (b) of section 553 of Title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

Charles H. Brennan,
Acting Commissioner of Internal Revenue.

Approved: August 29, 1988.

Dennis Earl Ross,
Acting Assistant Secretary of the Treasury.

[FR Doc. 88-20394 Filed 9-7-88; 8:45 am]

BILLING CODE 4830-01-M

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26 CFR Parts 31 and 602

[T.D. 8227]

Time and Manner of Making Quarterly Payments of the Railroad Unemployment Repayment Tax

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document provides final regulations relating to the time and manner of making quarterly payments of the railroad unemployment repayment tax. The final regulations reflect amendments to the Internal Revenue Code of 1954 with respect to quarterly payments of the railroad unemployment repayment tax made by section 231(b) of the Railroad Retirement Solvency Act of 1983, and provide guidance with respect to the time and manner of making those payments. (Amendments to the railroad unemployment repayment tax made by section 13301 of the Consolidated Omnibus Budget Reconciliation Act of 1985 do not affect the rules in this document.)

DATES: The regulations contained in this document are effective October 11, 1988 and apply to remuneration paid after June 30, 1986.

FOR FURTHER INFORMATION CONTACT: Joel S. Rutstein of the Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224 (Attention: CC:LR:T) (202-566-3297, not a toll-free call).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information contained in this final regulation have been reviewed and approved by the Office of Management and Budget in accordance with the requirements of the Paperwork Reduction Act (44 U.S.C. 3504(h)) under control number 1545-0955. The estimated average burden associated with the collections of information in this final rule is .07 hours per respondent.

This estimate is an approximation of the average time expected to be necessary for a collection of information. It is based on such information as is available to the Internal Revenue Service. Individual respondents may require greater or less time, depending on their particular circumstances.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Internal Revenue Service, Attn: IRS Reports Clearance Officer TR:FP, Washington, DC 20224, and to the Office of Management and Budget, Paperwork Reduction Project, Washington, DC 20503.

Background

Railroad workers, unlike most other occupational groups within the United States, are not covered by the Federal Unemployment Tax Act (FUTA). Instead, such workers receive unemployment benefits under the Railroad Unemployment Insurance Act (RUIA), a separate program administered by the Railroad Retirement Board.

Railroad employers pay over to the Railroad Unemployment Insurance Trust Fund contributions on the wages of their employees. When contributions are insufficient to pay railroad unemployment benefits, the program can borrow from the Railroad Retirement Account and repay when the Railroad Unemployment Insurance Trust Fund has more cash than is needed to pay benefits. Prior to the enactment of the Railroad Retirement Solvency Act of 1983 (the Act) (Pub. L. 98-76, 97 Stat. 426) the unemployment fund had to borrow extensively from the retirement system, and such borrowing was coupled with non-repayment of the borrowed funds. The Act was intended to improve the financial status of both the railroad retirement and unemployment systems and to increase the likelihood that both systems would be able to meet their continuing benefit obligations.

In addition to provisions with respect to the retirement system and administration of the railroad unemployment system, the Act sought to provide for the repayment of funds borrowed by the railroad unemployment system which had not been repaid. Chapter 23A, added to the internal Revenue Code of 1954 by section 231 of the Act, provides for the imposition of the railroad unemployment repayment tax. This tax is an excise tax on railroad employers which is effective for remuneration paid after June 30, 1986.

Section 6157(d) provides that the payment of the railroad unemployment repayment tax will be on a quarterly basis in such manner and at such time as regulations prescribed by the Secretary may provide.

The final regulations found in this document provide the time and manner of making quarterly payments of the railroad unemployment repayment tax.

Temporary Regulations and Cross-Referencing; Notice of Proposed Rulemaking

On November 5, 1986, the **Federal Register** published Temporary Employment Tax Regulations (26 CFR Part 31) (51 FR 40167) and a cross-referencing notice of proposed rulemaking (51 FR 40232) under section 6157(d) of the Internal Revenue Code of 1954. No comments were received in response to the proposed regulations. Because no public hearing was requested, none was held. The final regulations adopt, without change, the proposed regulations, and withdraw the temporary regulations.

Explanation of Provisions

The final regulations reflect amendments to the Employment Tax Regulations under sections 6011, 6071, 6157, and 6302 of the Internal Revenue Code with respect to the requirement that there be quarterly payments of the railroad unemployment repayment tax.

Section 31.6011(a)–3A(a) provides that rail employers shall make an annual return of the railroad unemployment repayment tax imposed by section 3321 on Form CT–1. Previously used for returns of railroad retirement tax, the Form CT–1 now provides for both the return of railroad retirement tax and the return of railroad unemployment repayment tax. The return must be made for each taxable period (as defined in section 3322) in which the tax is imposed beginning with the period which commenced on July 1, 1986. Section 31.6011(a)–3A(b) provides that employee representatives (as generally defined in section 3323(d)) shall make a quarterly return of the railroad unemployment repayment tax on Form CT–2. Previously used only for returns of railroad retirement tax, the Form CT–2 now provides for both the return of railroad retirement tax and the return of railroad unemployment repayment tax. The report must be made for each calendar quarter of a taxable period in which the tax is imposed beginning with the period which commenced on July 1, 1986.

Section 31.6071(a)–1A provides rules regarding the time for filing Forms CT–1 and CT–2. Section 31.6071(a)–1A(a) provides that Forms CT–1 and CT–2 are to be filed on or before the last day of the second calendar month following the period for which the return is made (the same due date applicable to such returns filed in connection with railroad retirement taxes).

Section 31.6302(c)–2A sets forth the rules governing the computation and payment by rail employers of the railroad unemployment repayment tax on a quarterly basis and provides for the deposit of the tax so computed with a Federal Reserve Bank or an authorized financial institution. The deposits are to be made by the last day of the first calendar month following the close of each of the first three calendar quarters of a taxable period. However, no deposit is required with respect to any of the first three calendar quarters if the tax computed for the quarter plus unpaid amounts for prior quarters during the taxable period is $100 or less. No deposit of the railroad unemployment repayment tax is required for the last calendar quarter in any taxable period. However, if the amount of such tax reportable on Form CT–1 for the calendar year exceeds by more than $100 the sum of the amounts deposited in the preceding three calendar quarters, § 31.6302(c)–2A(b)(3) requires that the balance due be deposited with a Federal Reserve bank or with an authorized financial institution by the last day of the first calendar month following the taxable period for which the return is being filed. Where the railroad unemployment repayment tax reportable on Form CT–1 does not exceed by more than $100 the sum of the amounts deposited in the preceding three calendar quarters, that amount is to be remitted with Form CT–1. The preprinted Federal Tax Deposit coupon (Form 8109) is the form prescribed for making the deposits of the railroad unemployment repayment tax.

Section 31.6302(c)–2A(b)(1)(ii) requires that certain rail employers make their quarterly deposits of the railroad unemployment repayment tax by wire transfer to the Treasury. The wire payments will be credited to the rail employers' CT–1 account in the same manner as railroad retirement wire transfers. The wire deposit of the railroad unemployment repayment tax may not be made in the same wire deposit as any other tax.

Special Analyses

The amendment to the regulations proposed by notice of proposed rulemaking on November 5, 1986, and adopted by this Treasury decision is interpretative. Moreover, the Internal Revenue Service concluded that the proposed amendment to the regulations would not have a significant impact on a substantial number of small entities. Accordingly, the Regulatory Flexibility Act did not apply to the notice of proposed rulemaking and no Regulatory Flexibility Analysis was required. The Commissioner of Internal Revenue has determined that this rule is not a major rule as defined in Executive order 12291 and that a Regulatory Impact Analysis is therefore not required.

Drafting Information

The principal author of these final regulations is Gail H. Morse of the Legislation and Regulations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and the Treasury Department participated in developing the regulations both on matters of substance and style.

List of Subjects

26 CFR Part 31

Employment taxes, Income taxes, Lotteries, Railroad retirement, Social security, Unemployment tax, Withholding.

26 CFR Part 602

Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR Part 31 and Part 602 are amended as follows:

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

Paragraph 1. The authority for Part 31 is amended by adding the following citation:

Authority: 26 U.S.C. 7805. * * * Section 31.6011(a)–3A is also issued under the authority of 26 U.S.C. 6011; § 31.6071(a)–1A is also issued under the authority of 26 U.S.C. 6071; and § 31.6302(c)–2A is also issued under 26 U.S.C. 6302 and 6157(d).

Par. 2. The authority for Part 31 is amended by removing the following language: "Section 31.6011(a)–3AT is also issued under the authority of 26 U.S.C. 6011; 31.6071(a)–1T is also issued under the authority of 26 U.S.C. 6071; § 31.6157–1T is also issued under 26 U.S.C. 6157(d); and § 31.6302(c)–2AT is also issued under 26 U.S.C. 65302."

§§ 31.6011(a)–3AT, 31.6071(a)–1T, and 31.6302(c)–2AT [Redesignated as 31.6011(a)–3A, 31.6071(a)–1A, and 31.6302(c)–2A]

Par. 3. Sections 31.6011(a)–3AT,

31.6071(a)-1T, and 31.6302(c)-2AT are redesignated as §§ 31.6011(a)-3A, 31.6071(a)-1A, and 31.6302(c)-2A, respectively, and are amended by removing from their headings the language, "(temporary)".

§ 31.6011(a)-3A [Amended]

Par. 4. Paragraph (b) of redesignated § 31.6011(a)-3A is revised by removing "§ 31.6071(a)-1T" and inserting "§ 31.6071(a)-1A" in lieu thereof.

§ 31.6071(a)-1A [Amended]

Par. 5. Paragraph (a) of redesignated § 31.6071(a)-1A is revised by removing "§ 31.6011(a)-3AT" and inserting "§ 31.6011(a)-3A" in lieu thereof.

§ 31.6302(c)-2A [Amended]

Par. 6. Paragraph (c) of redesignated § 31.6302(c)-2A is revised by removing "§ 31.6302(c)-2AT" and inserting "§ 31.6302(c)-2A" in lieu thereof.

§ 31.6157-1T [Removed]

Par. 7. Section 31.6157-1T is removed.

Par. 8. Section 31.6157-1 is amended by adding a sentence at the end of that section to read as follows:

§ 31.6157-1 Cross reference.

* * * * *

For provisions relating to the time and manner of depositing the railroad unemployment repayment tax imposed by section 3321(a), see § 31.6302(c)-2A.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 9. The authority for Part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 10. Section 602.101(c) is amended by deleting, "§ 31.6011(a)-3AT," "§ 31.6071(a)-1T," "31.6157-1T," and "§ 31.6302(c)-2AT," and inserting in lieu thereof "§ 31.6011(a)-3A," "§ 31.6071(a)-1A," "§ 31.6157-1," and "§ 31.6302(c)-2A," respectively.

* * * * *

Lawrence B. Gibbs,
Commissioner of Internal Revenue.
August 15, 1988.
Approved.

O. Donaldson Chapoton,
Assistant Secretary of the Treasury.

[FR Doc. 88-20393 Filed 9-7-88; 8:45 am]
BILLING CODE 4830-01-M

DEPARTMENT OF LABOR

Occupational Safety and Health Administration

29 CFR Part 1910

[Docket No. S-010]

Servicing of Multi-Piece and Single Piece Rim Wheels

AGENCY: Occupational Safety and Health Administration (OSHA), Labor.

ACTION: Final rule; technical amendment.

SUMMARY: The Occupational Safety and Health Administration (OSHA) has revised the charts which are referred to in the rim wheel servicing standard, § 1910.177, and which provide information for employers and employees who service multi-piece or single piece rim wheels, and is amending the standard to indicate the availability of these revised charts. The current charts, which were prepared by the National Highway Traffic Safety Administration (NHTSA), will continue to be acceptable, as well as rim manuals and other publications. The substantive requirement for charts or rim manuals to be available in the servicing workplace, which is found in paragraph (d)(5) of § 1910.177, is not being changed. No additional burdens are imposed on employers by this amendment.

EFFECTIVE DATE: September 8, 1988.

ADDRESSES: Copies of the revised charts may be obtained from the OSHA Publications Office, U.S. Department of Labor, Room N-3101, Frances Perkins Building, 200 Constitution Avenue NW., Washington, DC 20210 (202-523-9667).

FOR FURTHER INFORMATION CONTACT: Mr. James F. Foster, OSHA Office of Information, U.S. Department of Labor, Room N-3469, Frances Perkins Building, 200 Constitution Avenue NW., Washington, DC 20210 (202-523-8148).

SUPPLEMENTARY INFORMATION: The OSHA standard for servicing multi-piece rim wheels, 29 CFR 1910.177, was originally published on January 29, 1980 (45 FR 6706). The standard was amended on February 3, 1984, to incorporate servicing requirements for single piece rim wheels, and to make minor changes to the multi-piece rim wheel servicing provisions (49 FR 4338). Paragraph (d)(5) of the standard requires the employer to have "Current charts (rim manuals) containing instructions for the types of wheels being serviced * * * available in the service area." The "charts" referred to in that requirement are defined in paragraph (b) of the standard as follows:

"Charts" means the United States Department of Transportation, National Highway Traffic Safety Administration (NHTSA) publications entitled "Safety Precautions for Mounting and Demounting Tube-Type Truck/Bus Tires" and "Multi-Piece Rim Wheel Matching Chart," or any other publications such as rim manuals containing, at a minimum, the same instructions, safety precautions and other information contained on those charts that are applicable to the types of rim wheels being serviced.

The charts and rim manuals are also an important part of the training provisions of the standard, in paragraph (c) of § 1910.177.

Appendix B of the standard indicates that copies of the NHTSA charts may be obtained directly from OSHA. There are no charts available for servicing of single piece rim wheels. For single piece rim wheels, the rim manual is the source of comparable information. For this reason, the general requirement in paragraph (d)(5) uses the term "charts (rim manuals) * * * for the types of wheels being serviced" to indicate the information that must be available in the service area for multi-piece and single piece rim wheels, respectively.

In 1986, OSHA began work on revising the NHTSA charts. In addition to the reasons set forth above, OSHA anticipated that the new charts would provide the employer and employee with a more up-to-date listing of the acceptable combinations of multi-piece rim wheel components, and would also identify wheel components which are no longer being manufactured. Information pertaining to the safe servicing of single piece rim wheels would be included in the charts. Further, the Agency intended to incorporate information from the standard itself into the charts, to provide a more comprehensive document for the employer and the employee to use in their servicing operations.

The revised charts have now been completed, and are available for distribution to employers. OSHA believes that the new charts will simplify compliance with the standard, since they consolidate information from many sources, including the NHTSA charts, the rim manuals, and the OSHA standard. OSHA will continue to accept the NHTSA charts for multi-piece rim wheels and rim manuals for single piece rim wheels in addition to the new OSHA charts. The substantive obligation on the employer to provide such information is not changed by the availability of the new charts.

In order to reflect the availability of the revised charts, OSHA is amending the definitions of "charts" in paragraph

(b) of the standard to refer to the new Department of Labor charts, the National Highway Traffic Safety Administration (NHTSA) charts or any other posters which contain at least the same instructions, safety precautions and other information contained in those charts that is applicable to the types of rim wheels being serviced. In addition, paragraph (d)(5) is amended to indicate more clearly that the standard requires the employer to have either the charts or the applicable rim manuals for the types of wheels being serviced available in the service area. Finally, Appendix B is being revised to provide ordering information for the new OSHA charts.

Because this action does not impose any additional regulatory burden over that of the current standard, the Assistant Secretary has determined that notice and comment are not necessary prior to issuance of these amendments, pursuant to 5 U.S.C. 553 and 29 CFR 1911.5. In addition, for the same reasons, OSHA is making these final rules effective immediately upon publication.

Regulatory Impact Assessment and Regulatory Flexibility Certification

Pursuant to Executive Order 12291, OSHA has evaluated this Final Rule and has determined that it is not a "major" action under any of the criteria set forth in that Order. OSHA also certifies, pursuant to the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), that this action will not have a significant impact on a substantial number of small entities. This rulemaking makes no substantive change in the requirements of § 1910.177, and imposes no new obligations on employers. It informs the public of the availability of the new OSHA charts on the servicing of single piece and multi-piece rim wheels which consolidate and update servicing information into a format which is more easily understood and used by both employers and employees.

This Rulemaking will not have a substantial effect on the states, on the relationship between the national government and the states, or on the distribution of power and responsibilities among the various levels of government. Thus, in accordance with Executive Order 12612, preparation of a Federalism Assessment is not warranted.

This Rulemaking also does not impose new recordkeeping requirements to be evaluated by OSHA under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*)

State Plan Standards

The 24 States and territories with their own OSHA-approved occupational safety and health plans must adopt a comparable standard within six months of the publication date of the final rule. These States and territories are: Alaska, Arizona, Connecticut (for State and local government employees only), Hawaii, Indiana, Iowa, Kentucky, Maryland, Michigan, Minnesota, New York (for State and local government employees only), Nevada, New Mexico, North Carolina, Oregon, Puerto Rico, South Carolina, Tennessee, Utah, Vermont, Virginia, Virgin Islands, Washington, Wyoming.

List of Subjects in 29 CFR Part 1910

Protective equipment, Safety, Signs and symbols.

Authority

This document has been prepared under the direction of John A. Pendergrass, Assistant Secretary of Labor for Occupational Safety and Health, U.S. Department of Labor, 200 Constitution Avenue, NW., Washington, DC 20210.

Therefore, pursuant to sections 4, 6 and 8 of the Occupational Safety and Health Act (29 U.S.C. 653, 655, 657), 5 U.S.C. 553, Secretary of Labor's Order No. 9-83 (48 FR 35736), and 29 CFR Part 1911, 29 CFR Part 1910 is hereby amended as set forth below.

Signed at Washington, DC, this 29th day of August 1988.

John A. Pendergrass,
Assistant Secretary of Labor.

PART 1910—[AMENDED]

1. The authority citation for Subpart N of Part 1910 is revised to read as follows:

Authority: Secs. 4, 6, 8, Occupational Safety and Health Act of 1970 (29 U.S.C. 653, 655, 657); Secretary of Labor's Order No. 12-71 (36 FR 8754), 8-76 (41 FR 25059), or 9-83 (48 FR 35736), as applicable.

Section 1910.177 also issued under 5 U.S.C. 553 and 29 CFR Part 1911.

Sections 1910.176, .178, .179, .183, .184, .189, and .190 also issued under 29 CFR Part 1911.

2. Section 1910.177 is amended by revising the definition of "Charts" in paragraph (b), and by revising paragraph (d)(5), and Appendix B, to read as follows:

§ 1910.177 Servicing multi-piece and single piece rim wheels.

* * * * *

(b) *Definitions.* * * *

"Charts" means the U.S. Department of Labor, Occupational Safety and Health Administration publications entitled "Demounting and Mounting Procedures for Truck/Bus Tires" and "Multi-piece Rim Matching Chart," the National Highway Traffic Safety Administration (NHTSA) publications entitled "Demounting and Mounting Procedures Truck/Bus Tires" and "Multi-piece Rim Matching Chart," or any other poster which contains at least the same instructions, safety precautions and other information contained in the charts that is applicable to the types of wheels being serviced.

* * * * *

(d) *Tire servicing equipment.* * * *

(5) Current charts or rim manuals containing instructions for the type of wheels being serviced shall be available in the service area.

* * * * *

Appendix B—Ordering Information for the OSHA Charts

OSHA has printed two charts entitled "Demounting and Mounting Procedures for Truck/Bus Tires" and "Multi-piece Rim Matching Chart," as part of a continuing campaign to reduce accidents among employees who service large vehicle rim wheels.

Reprints of the charts are available through the Occupational Safety and Health Administration (OSHA) Area and Regional Offices. The address and telephone number of the nearest OSHA office can be obtained by looking in the local telephone directory under U.S. Government, U.S. Department of Labor, Occupational Safety and Health Administration. Single copies are available without charge.

Individuals, establishments and other organizations desiring single or multiple copies of these charts may order them from the OSHA Publications Office, U.S. Department of Labor, Room N-3101, Washington, DC 20210, Telephone (202) 523-9667.

[FR Doc. 88-20301 Filed 9-7-88; 8:45 am]

BILLING CODE 4510-26-M

DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Part 208

Sale of Federal Royalty Oil

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Final rule.

SUMMARY: The Minerals Management Service (MMS) is amending its regulations governing the sale of Federal royalty oil at 30 CFR Part 208 to reflect a change in the title and the filing date