

110°T(110°M) radials; INT Cypress 110° and Lee County, FL, 138°T(140°M) radials; Lee County; INT Lee County 326° and St. Petersburg, FL, 152° radials; St. Petersburg; INT St. Petersburg 350° and Cross City, FL, 168° radials; Cross City, FL; Greenville, FL; Pecan, GA; Macon, GA; INT Macon 005° and Athens, GA, 195° radials; Athens; Electric City, SC; Sugarloaf Mountain, NC; Holston Mountain, TN; Glade Spring, VA; Charleston, WV; INT Charleston 051° and Elkins, WV, 264° radials; Clarksburg, WV; Morgantown, WV; Indian Head, PA; Johnstown, PA; Tyrone, PA; Philipsburg, PA; Stonyfork, PA; Elmira, NY; Syracuse, NY. The airspace below 2,000 feet MSL outside the United States is excluded. The portion outside the United States has no upper limit.

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V-157 (Revised)

From Key West, FL; INT Key West 038°T(037°M) and Dolphin, FL, 244°T(248°M) radials; Dolphin; INT Dolphin 331°T(335°M) and La Belle, FL, 113°T radials; La Belle; Lakeland, FL; Ocala, FL; Gainesville, FL; Taylor, FL; Waycross, GA; Alma, GA; Allendale, SC; Vance, SC; Florence, SC; Fayetteville, NC; Kinston, NC; Tar River, NC; Lawrenceville, VA; Richmond, VA; INT Richmond 039° and Patuxent, MD, 228° radials; Patuxent; Smyrna, DE; Woodstown, NJ; Robbinsville, NJ; INT Robbinsville 044° and LaGuardia, NY, 213° radials; LaGuardia; INT LaGuardia 032° and Deer Park, NY, 326° radials; INT Deer Park 326° and Kingston, NY, 191° radials; Kingston, NY; to Albany, NY. The airspace within R-6602A is excluded. The airspace within R-4005, R-4006, and R-4007A are excluded.

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V-601 (New)

From Pahokee, FL; INT Pahokee 211°T(211°M) and Key West, FL, 020°T(019°M) radials; Key West.

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Issued in Washington, DC, on September 18, 1995.

Nancy Kalinowski,

Acting Manager, Airspace-Rules and Aeronautical Information Division.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[IA-36-91]

RIN 1545-AT22

Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to the time for performance of acts by taxpayers and by the Commissioner, a district director, or the director of a regional service center, where the last day for performance falls on a Saturday, Sunday, or legal holiday. In particular, the proposed regulations would remove the list of legal holidays and other outdated material.

DATES: Written comments and requests for a public hearing must be received by December 26, 1995.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (IA-36-91), 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-36-91), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Judith A. Lintz (202) 622-6232 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to the Procedure and Administration Regulations (26 CFR part 301) that would revise the paragraphs in the regulations that specify the legal holidays and provide other related information.

Explanation of Provisions

This document proposes to amend § 301.7503-1, which explains and supplements section 7503 of the Internal Revenue Code pertaining to the performance of any act prescribed under authority of the internal revenue laws when the last day for performance of the act falls on Saturday, Sunday, or a legal holiday. First, § 301.7503-1(a) would be amended to reflect a change to the name of the Court of Claims, which, as of October 29, 1992, became the Court of Federal Claims.

Second, § 301.7503-1(b), which provides a list of the legal holidays and other related information, would be revised. The current list of holidays is outdated. However, in light of the aim toward tax simplification, the list of holidays in paragraph (b) would be replaced by citations to the law from which the holidays must be discerned. In this way, future changes in the law with respect to the holidays will not require amendments to the regulations.

Third, § 301.7503-1(c), which provides that section 7503 is applicable in any case where the last day for

performance of an act occurs after August 16, 1954, would be removed because this information is obsolete.

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 comments 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 (a signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person who 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 Judith A. Lintz, Office of Assistant Chief Counsel (Income Tax & Accounting), Internal Revenue Service. However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 301

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

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

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

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