will not be reviewed by the Office of Management and Budget.

This rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601, et seq.) because the entity that was regulated no longer exists.

The Department of the Interior has determined that this final rule does not constitute a major Federal action significantly affecting the quality of the human environment and that no detailed statement is required pursuant to the National Environmental Policy Act of 1969.

The Department has certified to the Office of Management and Budget that these regulations meet the applicable standards provided in Sections 2(a) and 2(b)(2) of Executive Order 12778. In accordance with Executive Order 12630, the Department has determined that this rule does not have significant takings implications.

The Department has determined that this rule does not have significant federalism effects.

The deletion of 25 CFR part 165, "Sale of Forest Products, Red Lake Indian Reservation, Minnesota," will not create information collection or record keeping requirements which require approval by the Office of Management and Budget under 44 U.S.C. 3501, et seq.

The primary author of this document is Mr. Jim Stires, Forester, in the Billings Area Office, BIA, Branch of Forestry, Billings, Montana.

List of Subjects in 25 CFR Part 165

Forests and forest products; Indian lands.

For the reasons set forth in the preamble, and under the authority of Public Law 97–257, Title I, Section 100 (September 30, 1982, Stat. 839), Part 165 of Chapter I, Title 25 of the Code of Federal Regulations is removed.

Dated: July 17, 1995.

Ada E. Deer,

Assistant Secretary—Indian Affairs.

[FR Doc. 95-24479 Filed 10-2-95; 8:45 am]

BILLING CODE 4310-02-P

## **DEPARTMENT OF THE TREASURY**

Internal Revenue Service

26 CFR Part 301

[TD 8621]

RIN 1545-AT21

Authority of the Secretary of Agriculture To Share Employer Identification Numbers Collected From Retail Food Stores and Wholesale Food Concerns

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

summary: This document contains final regulations relating to the authority of the Secretary of Agriculture to share employer identification numbers collected from retail food stores and wholesale food concerns with other agencies or instrumentalities of the United States. These regulations reflect changes to the law made by section 316(b) of the Social Security Independence and Program Improvements Act of 1994 and affect retail food stores and wholesale food

**DATES:** These regulations are effective October 3, 1995.

For dates of applicability, see the "Effective Dates" section under the "SUPPLEMENTARY INFORMATION" portion of the preamble and the effective date provisions of the new or revised regulations.

FOR FURTHER INFORMATION CONTACT: Robert J. Basso (202) 622–6232 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

Background

Section 6109(f) of the Internal Revenue Code (Code) was amended by section 316(b) of the Social Security Independence and Program Improvements Act of 1994, Pub. L. 103– 296. The amendments to section 6109(f) were effective on August 15, 1994.

On May 10, 1995, a notice of proposed rulemaking (IA–007–95) under section 6109(f) of the Code relating to the authority of the Secretary of Agriculture to share employer identification numbers collected from retail food stores and wholesale food concerns with other agencies or instrumentalities of the United States was published in the Federal Register (60 FR 24811). Although written comments and requests for a public hearing were solicited, no written or oral comments were received and no public hearing was requested or held.

Accordingly, the proposed regulations under section 6109(f) are adopted by this Treasury decision without any revisions.

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) 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, the notice of proposed rulemaking preceding these regulations was submitted to the Small Business Administration for comment on its impact on small business.

**Effective Dates** 

These regulations are effective on February 1, 1992, except that any provisions relating to the sharing of information by the Secretary of Agriculture with any other agency or instrumentality of the United States are effective on August 15, 1994.

## **Drafting Information**

The principal author of these regulations is Robert J. Basso, Office of the Assistant Chief Counsel (Income Tax and Accounting), IRS. 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.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is 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 \* \* \*

Par. 2. Section 301.6109–2 is amended by revising paragraphs (c) through (g) and adding paragraph (h) to read as follows: