

July 22, 1987, as amended, and No. 35-2B, December 20, 1996, as amended.

**Subpart E—Electronic Filing Requirements—Shipper’s Export Information**

2. In § 30.63, add a paragraph (b)(22) to read as follows:

**§ 30.63 Information required to be reported electronically through AES (data elements).**

\* \* \* \* \*

(b) \* \* \*

(22) *Kimberley Process Certificate (KPC) number.* The unique identifying number of the KPC issued by the United States Kimberley Process Authority that must accompany any export shipment of rough diamonds. Rough diamonds are classified under 6-digit Harmonized System subheadings 7102.10, 7102.21, and 7102.31. Enter the KPC number in the license number field excluding the 2-digit U.S. ISO country code.

\* \* \* \* \*

Dated: January 7, 2005.

**Charles Louis Kincannon,**

*Director, Bureau of the Census.*

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**BILLING CODE 3510-07-P**

**FEDERAL TRADE COMMISSION**

**16 CFR Chapter I**

**Notice of Intent To Request Public Comments**

**AGENCY:** Federal Trade Commission.

**ACTION:** Notice of intent to request public comments.

**SUMMARY:** As part of its ongoing systematic review of all Federal Trade Commission rules and guides, the Commission gives notice that, during 2005, it intends to request public comments on the two rules listed below. The Commission will request comments on, among other things, the economic impact of, and the continuing need for, the rules; possible conflict between the rules and state, local, or other federal laws or regulations; and the effect on the rules of any technological, economic, or other industry changes. No Commission determination on the need for or the substance of the rules should be inferred from the intent to publish request for comments. In addition, the Commission announces a revised 10-year regulatory review schedule.

**FOR FURTHER INFORMATION CONTACT:** Further details may be obtained from the contract person listed for the particular rule.

**SUPPLEMENTARY INFORMATION:** The Commission intends to initiate a review of and solicit public comments on the following rules during 2005:

(1) Children’s Online Privacy Protection Rule, 16 CFR part 312. Agency Contracts: Karen Muoio, (202) 326-2491, and Rona Kelner, (202) 326-2752, Federal Trade Commission, Bureau of Consumer Protection, Division of Advertising Practices, 600 Pennsylvania Ave., NW., Washington, DC 20580.

(2) Deceptive Advertising as to Sizes of Viewable Pictures Shown by Television Receiving Sets Rule, 16 CFR part 410. Agency Contact: Neil Blickman, (202) 326-3038, Federal Trade Commission, Bureau of Consumer Protection, Division of Advertising Practices, 600 Pennsylvania Ave., NW., Washington, DC 20580.

As part of its ongoing program to review all current Commission rules and guides, the Commission also has tentatively scheduled reviews of other rules and guides for 2006 through 2015. A copy of this tentative schedule is appended. The Commission, in its discretion, may modify or reorder the schedule in the future to incorporate new legislative rules, or to respond to external factors (such as changes in the law) or other considerations.

**Authority:** 15 U.S.C. 41-58.

By direction of the Commission.

**Donald S. Clark,**  
*Secretary.*

**APPENDIX**

**REGULATORY REVIEW MODIFIED TEN-YEAR SCHEDULE**

16 CFR Part	Topic	Year to review
18	Guides for the Nursery Industry	2006
311	Recycled Oil Rule	2006
444	Credit Practices Rule	2006
455	Used Car Rule	2006
24	Guides for Select Leather and Imitation Leather Products	2007
435	Mail or Telephone Order Merchandise Rule	2007
500	Regulations Under Section 4 of the Fair Packaging and Labeling Act (FPLA)	2007
501	Exemptions from Part 500 of the FPLA	2007
502	Regulations Under Section 5(C) of the FPLA	2007
503	Statements of General Policy or Interpretations Under the FPLA	2007
424	Retail Food Store Advertising and Marketing Practices Rule	2008
305	Appliance Labeling Rule	2008
306	Automotive Fuel Ratings, Certification and Posting Rule	2008
429	Cooling Off Rule	2008
601	Summary of Consumer Rights, Notice of User Responsibilities, and Notice of Furnisher Responsibilities under the Fair Credit Reporting Act.	2008
254	Guides for Private Vocational and Distance Education Schools	2009
260	Guides for the use of Environmental Marketing Claims	2009
300	Rules and Regulations under the Wool Products Labeling Act	2009
301	Rules and Regulations under the Fur Products Labeling Act	2009
303	Rules and Regulations under the Textile Fiber Products Identification Act	2009
425	Rule Concerning the Use of Negative Option Plans	2009
239	Guides for the Advertising of Warranties and Guarantees	2010
433	Preservation of Consumers’ Claims and Defenses Rule	2010
700	Interpretations of Magnuson-Moss Warranty Act	2010
701	Disclosure of Written Consumer Product Warranty Terms and Conditions	2010
702	Pre-sale Availability of Written Warranty Terms	2010
703	Informal Dispute Settlement Procedures	2010

## REGULATORY REVIEW MODIFIED TEN-YEAR SCHEDULE—Continued

16 CFR Part	Topic	Year to review
23	Guides for the Jewelry, Precious Metals, and Pewter Industries	2011
423	Care Labeling Rule	2011
14	Administrative Interpretations, General Policy Statements, and Enforceable Policy Statements	2011
20	Guides for the Rebuilt, Reconditions and Other Used Automobile Parts Industry	2012
233	Guides Against Deceptive Pricing	2012
238	Guides Against Bait Advertising	2012
240	Guides for Advertising Allowances and Other Merchandising Payments and Services	2012
251	Guide Concerning Use of the Word "Free" and Similar Representations	2012
259	Guide Concerning Fuel Economy Advertising for New Automobiles	2012
310	Telemarketing Sales Rule	2013
801	Hart-Scott-Rodino Antitrust Improvements Act Coverage Rules	2013
802	Hart-Scott-Rodino Antitrust Improvements Act Exemption Rules	2013
803	Hart-Scott-Rodino Antitrust Improvements Act Transmittal Rules	2013
304	Rules and Regulations under the Hobby Protection Act	2014
309	Labeling Requirements for Alternative Fuels and Alternative Fueled Vehicles	2014
314	Standards for Safeguarding Customer Information	2014
456	Ophthalmic Practice Rules	2015

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 301

[REG-130671-04]

RIN 1545-BD65

#### Returns Required on Magnetic Media

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the requirements for filing corporate income tax returns, S corporation returns, and returns of organizations required under section 6033 on magnetic media under section 6011(e) of the Internal Revenue Code (Code). The text of those regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

**DATES:** Written or electronic comments must be received by February 28, 2005. Requests to speak (with outlines of topics to be discussed) at the public hearing scheduled for March 16, 2005, must be received by February 28, 2005.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-130671-04), Room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand

delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-130671-04), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the IRS internet Web site at <http://www.irs.gov/regs>, or via the Federal eRulemaking Portal, <http://www.regulations.gov> (IRS-REG-130671-04). The public hearing will be held in the auditorium of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Michael E. Hara, (202) 622-4910 concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Robin Jones at (202) 622-7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Regulations on Procedure and Administration (26 CFR part 301) relating to the filing of corporate income tax returns, S corporation returns, and returns of organizations required under section 6033 on magnetic media under section 6011(e). The temporary regulations require corporations and certain organizations to file their Form 1120, "U.S. Corporation Income Tax Return," Form 1120S, "U.S. Income Tax Return for an S Corporation," Form 990, "Return of Organization Exempt From Income Tax," and Form 990-PF, "Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation," electronically if

they are required to file at least 250 returns during the calendar year ending with or within their taxable year. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

#### Special Analyses

It has been determined that these proposed regulations are not a significant regulatory action as defined in Executive Order 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) does not apply to these regulations. Because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. The IRS and Treasury Department note that these regulations only prescribe the method of filing returns that are already required to be filed. Further, these regulations are consistent with the requirements imposed by statute.

Section 6011(e)(2)(A) provides that, in prescribing regulations providing standards for determining which returns must be filed on magnetic media or in other machine-readable form, the Secretary shall not require any person to file returns on magnetic media unless the person is required to file at least 250 returns during the calendar year. Consistent with the statutory provision, these regulations do not require Forms 1120, Forms 1120S, Forms 990, or Forms 990-PF to be filed electronically unless 250 or more returns are required to be filed.

Further, if a taxpayer's operations are computerized, reporting in accordance with the regulations should be less