

NJ—a Special Protection Water. Notice was published in the **Federal Register** on September 23, 2004 (69 FR 57008), the *Delaware Register of Regulations* on October 1, 2004, the *New Jersey Register* on October 4, 2004, the *Pennsylvania Code and Bulletin* on October 9, 2004, and the *New York Register* on October 20, 2004. A public hearing was held on October 27, 2004, and the public was invited to comment, either in person at the hearing or in writing through November 30, 2004. When by Resolution No. 2005–2, the Commission amended its regulations by temporarily designating the Lower Delaware a Special Protection Water, the Commission modified its proposed rule in part based upon comments received on the proposed designation and in part based upon the need for additional analysis before all provisions of the Special Protection Waters regulations could be put into effect in the Lower Delaware.

Dated: August 16, 2005.

**Pamela M. Bush,**

*Commission Secretary.*

[FR Doc. 05–16526 Filed 8–19–05; 8:45 am]

BILLING CODE 6360–01–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–122857–05]

RIN 1545–BE65

#### Converting an IRA Annuity to a Roth IRA

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations under section 408A of the Internal Revenue Code (Code). The temporary regulations provide guidance concerning the tax consequences of converting a non-Roth IRA annuity to a Roth IRA. The temporary regulations affect individuals establishing Roth IRAs, beneficiaries under Roth IRAs, and trustees, custodians and issuers of Roth IRAs. The text of those temporary regulations also serves as the text of these proposed regulations.

**DATES:** Written or electronic comments and requests for a public hearing must be received by November 21, 2005.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–122857–05), 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–122857–05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the IRS Internet site at <http://www.irs.gov/regs> or the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS–REG–122857–05).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Cathy A. Vohs, 202–622–6060; concerning submissions and requests for a public hearing, contact Treena Garrett, 202–622–7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Temporary regulations in the Rules and Regulations portion of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 408A. The temporary regulations (§ 1.408A–4T) contain rules concerning the tax consequences of converting a traditional IRA annuity to a Roth IRA. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary and proposed regulations.

##### Applicability Date

These regulations are proposed to be applicable to any Roth IRA conversion where an annuity contract is distributed or treated as distributed from a traditional IRA on or after August 19, 2005. No implication is intended concerning whether or not a rule to be adopted in these regulations is applicable law for taxable years ending before that date.

##### Special Analyses

It has been determined that this notice of proposed rulemaking is 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 proposed regulations, and, 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. Pursuant to section 7805(f) of the Code, these proposed regulations will be

submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment 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 (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. Comments are specifically requested regarding the proposed additional guidance discussed in the preamble to the Temporary Regulations under section 408A (i.e., § 1.408A–4T). The IRS and Treasury Department also request comments regarding whether the method used to calculate the fair market value of an annuity contract that is converted to a Roth IRA should also apply for purposes of determining the fair market value of an annuity contract under sections 408(e) and 401(a)(9). All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these proposed regulations is Cathy A. Vohs of the Office of the Division Counsel/ Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS and Treasury Department participated in the development of these regulations.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for Part 1 continues to read, in part, as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
§ 1.408A–4 also issued under 26 U.S.C. 408A \* \* \*

**Par. 2.** Section 1.408A–4 is amended by adding, in numerical order, Q–14 and A–14, to read as follows:

**§ 1.408A-4 Converting amounts to Roth IRAs.**

\* \* \* \* \*

Q-14. [The text of proposed regulation § 1.408A-4, Q-14 is the same as the text of § 1.408A-4T, Q-14 published elsewhere in this issue of the **Federal Register**].

Q-14. [The text of proposed regulation § 1.408A-4, Q-14 and A-14 is the same as the text of § 1.408A-4T, Q-14 and A-14 published elsewhere in this issue of the **Federal Register**].

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 05-16404 Filed 8-19-05; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF LABOR****Mine Safety and Health Administration**

**30 CFR Parts 5, 15, 18, 19, 20, 22, 23, 27, 28, 33, 35, and 36**

RIN 1219-AB38

**Fees for Testing, Evaluation, and Approval of Mining Products; Correction**

**AGENCY:** Mine Safety and Health Administration (MSHA), Labor.

**ACTION:** Proposed rule; correction.

**SUMMARY:** This document corrects the preamble to a proposed rule published in the **Federal Register** of August 9, 2005, regarding fees for testing, evaluation, and approval of mining products.

**FOR FURTHER INFORMATION CONTACT:**

Rebecca J. Smith, Acting Director, Office of Standards, Regulations, and Variances, MSHA, 1100 Wilson Blvd., Room 2313, Arlington, Virginia 22209-3939, [smith-rebecca@dol.gov](mailto:smith-rebecca@dol.gov), (202) 693-9440 (telephone), (202) 693-9441 (facsimile).

**Corrections**

1. On page 46345, in the first column, under Addresses, change the e-mail address from "[comments@msha.gov](mailto:comments@msha.gov)" to "[zzmsaha-comments@dol.gov](mailto:zzmsaha-comments@dol.gov)".

2. On page 46345, in the first column, under "Regular Mail or Hand Delivery," change the zip code to "22209-3939".

3. On page 46346, in the third column, in the third paragraph under "Section 5.30 Fee Calculation," in the second sentence, change the word "revised" to "existing".

4. On page 46347, in the first column, in the second full paragraph, in the sixth sentence, change the term "part 5" to "part 15".

5. On page 46348, in the first column, in the second paragraph, in the first sentence, change the word "applied" to "apply".

**§ 22.4 [Corrected]**

6. On page 46352, in the second column, in the first sentence of the rule text for § 22.4(a), change the term "the active investigation of" to "an active investigation".

**§ 23.3 [Corrected]**

7. On page 46352, in the second column, in the first sentence of the rule text for § 23.3(a), change the term "the active investigation of" to "an active investigation".

Dated: August 16, 2005.

**Robert M. Friend,**

*Acting Deputy Assistant Secretary.*

[FR Doc. 05-16559 Filed 8-19-05; 8:45 am]

BILLING CODE 4510-43-P

**DEPARTMENT OF THE INTERIOR****Office of Surface Mining Reclamation and Enforcement**

**30 CFR Part 925**

[Docket No. MO-738]

**Public Hearing and Public Comment Period on Termination of Federal Enforcement for Parts of the Missouri Permanent Regulatory Program**

**AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.

**ACTION:** Proposed rule; notice of public comment period and public hearing.

**SUMMARY:** We, the Office of Surface Mining Reclamation and Enforcement (OSM), announced our decision to substitute Federal enforcement for parts of the Missouri permanent regulatory program (Missouri program) on August 22, 2003 (68 FR 50944). We are announcing today that the Governor of Missouri petitioned us to consider returning to Missouri the authority to enforce those parts of the Missouri program for which we substituted Federal enforcement. The Missouri Department of Natural Resources, Air and Land Protection Division, Land Reclamation Program (MLRP) is the regulatory authority responsible for implementing and enforcing the Missouri program. If we approve Missouri's petition, we will terminate Federal enforcement for those parts of the Missouri program for which we substituted Federal enforcement and return full enforcement authority to the MLRP.

We are providing an opportunity for interested persons to comment on the Missouri Governor's petition to reassume authority of those parts of the Missouri program currently being enforced by us (Administrative Record No. MO-664.42). This document gives the dates and times during which interested persons may submit written comments or participate in the scheduled public hearing regarding Missouri's petition. This document also includes the procedures that we will follow for the public hearing.

**DATES:** We will accept written comments until 4 p.m., c.d.t., September 29, 2005. Comments received after this time may not be considered in our findings on the petition from the Governor of Missouri to reassume authority of the Missouri program.

**Public Hearing:** We will hold a public hearing on the proposed rule on September 22, 2005, at 2 p.m., c.d.t. We will accept requests to speak at the public hearing until 4 p.m., c.d.t. on September 16, 2005. If you wish to attend and speak at the hearing, you should follow the procedures under the "Public Comment Procedures" heading of the **SUPPLEMENTARY INFORMATION** section of this document.

**ADDRESSES:** You may submit comments, identified by Docket No. MO-738, by any of the following methods:

- E-mail: [MCR\\_AMEND@osmre.gov](mailto:MCR_AMEND@osmre.gov). Include Docket No. MO-738 in the subject line of the message.

- Mail/Hand Delivery: Andrew R. Gilmore, Chief, Alton Field Division, Office of Surface Mining Reclamation and Enforcement, 501 Belle Street, Alton, Illinois 62002.

- Fax: (618) 463-6470.

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.

**Instructions:** All submissions received must include the agency name and docket number for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see the "Public Comment Procedures" heading of the **SUPPLEMENTARY INFORMATION** section of this document.

**Docket:** For access to the docket to review copies of all administrative record documents referenced in this document, a listing of any scheduled public hearings, and all written comments received in response to this document, you must go to the address listed below during normal business hours, Monday through Friday, excluding holidays. Andrew R. Gilmore, Chief, Alton Field Division, Office of Surface Mining Reclamation and