

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG-146459-05]

RIN 1545-BF04

**Designated Roth Accounts Under Section 402A; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.**SUMMARY:** This document provides notice of public hearing on proposed regulations under sections 402(g), 402A, 403(b), and 408A of the Internal Revenue Code (Code) relating to designated Roth accounts.**DATES:** The public hearing is being held on Wednesday, July 26, 2006, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by Wednesday, July 5, 2006.**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Send submissions to: CC:PA:LPD:PR (REG-146459-05), room 5203, Internal Revenue Service, P.O. Box 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-146459-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit electronic outlines of oral comments via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov>.**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, R. Lisa Mojiri-Azad, 202-622-6060 or Cathy A. Vohs, 202-622-6090; Concerning the submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Richard Hurst at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov) or (202) 622-7180 (not a toll-free number).**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-146459-05) that was published in the *Federal Register* on Thursday, January 26, 2006 (71 FR 4320).

The rules of 26 CFR 601.601(a)(3) applies to the hearing. Persons who wish to present oral comments at the hearing that submitted written

comments by April 26, 2006 must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by July 5, 2006.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.**Guy R. Traynor,***Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

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BILLING CODE 4830-01-P

**DEPARTMENT OF THE INTERIOR****Office of Surface Mining Reclamation and Enforcement****30 CFR Part 924**

[Docket No. MS-016-FOR]

**State Abandoned Mine Land Reclamation Plan****AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.**ACTION:** Proposed rule; public comment period and opportunity for public hearing.**SUMMARY:** We, the Office of Surface Mining Reclamation and Enforcement (OSM), are announcing receipt of a partially proposed abandoned mine land reclamation (AMLR) plan under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Mississippi proposes revisions to and addition of statutes to the Mississippi Surface Coal Mining and Reclamation Law in order to authorize and establish an AMLR plan. If we approve Mississippi's proposed statutes, our approval will not give Mississippi authority to receive and expend Federal AMLR grant funds. Mississippi would need to submit to us additional information required under 30 CFR 884.13 in order for us to make the findings necessary for full approval of an AMLR plan. The State will be able

to receive and spend Federal funds only after we approve its complete State AMLR plan.

This document gives the times and locations that the Mississippi AMLR plan statutes are available for your inspection, the comment period during which you may submit written comments, and the procedures that will be followed for the public hearing, if one is requested.

**DATES:** We will accept written comments on the proposed State AMLR plan statutes until 4 p.m., c.t., July 10, 2006. If requested, we will hold a public hearing on the proposed State AMLR plan statutes July 3, 2006. We will accept requests to speak at a hearing until 4 p.m., c.t. on June 23, 2006.**ADDRESSES:** You may submit comments, identified by Docket No. MS-016-FOR, by any of the following methods:

- *E-mail:* [aabbs@osmre.gov](mailto:aabbs@osmre.gov). Include Docket No. MS-016-FOR in the subject line of the message.

- *Mail/Hand Delivery:* Arthur W. Abbs, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209.

- *Fax:* (205) 290-7280.

- *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 the proposed Mississippi AMLR plan statutes, 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. You may receive one free copy of the Mississippi AMLR plan statutes by contacting OSM's Birmingham Field Office. Arthur W. Abbs, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209. Telephone: (205) 290-7282. E-mail: [aabbs@osmre.gov](mailto:aabbs@osmre.gov).

In addition, you may review a copy of the proposed AMLR plan statutes during regular business hours at the following location: Mississippi Department of Environmental Quality, Office of Geology, 2380 Highway 80