

determinations under these regulations with basis determinations under other provisions of the Code or regulations. Comments are requested in this regard. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested by any person who timely submits 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 John H. Seibert, Office of Associate Chief Counsel (International). However, other personnel from the IRS and the Treasury Department participated in their development.

#### 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. \* \* \*

**Par. 2.** Section 1.956-1 is amended by adding a sentence to the end of paragraph (e)(1) and adding new paragraphs (e)(5), (e)(6) and (f) to read as follows:

#### § 1.956-1 Shareholder's pro rata share of a controlled foreign corporation's increase in earnings invested in United States property.

\* \* \* \* \*

(e) \* \* \* (1) \* \* \* See § 1.956-1T(e)(6) for a special rule for determining amounts attributable to United States property acquired as the result of certain nonrecognition transactions.

\* \* \*

(e)(5) [The text of the proposed amendment to § 1.956-1(e)(5) is the same as the text for § 1.956-1T(e)(5) published elsewhere in this issue of the **Federal Register**].

(e)(6) [The text of the proposed amendment to § 1.956-1(e)(6) is the same as the text for § 1.956-1T(e)(6) published elsewhere in this issue of the **Federal Register**].

(f) [The text of the proposed amendment to § 1.956-1(f) is the same as the text for § 1.956-1T(f) published

elsewhere in this issue of the **Federal Register**].

**Steven T. Miller,**

*Acting Deputy Commissioner for Services and Enforcement.*

[FR Doc. E8-14170 Filed 6-23-08; 8:45 am]

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#### DEPARTMENT OF THE INTERIOR

#### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 944

**[SATS No. UT-045-FOR; Docket ID: OSM-2008-0011]**

#### Utah Regulatory Program

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

**ACTION:** Proposed rule; opening of public comment period and opportunity for public hearing on proposed amendment.

**SUMMARY:** We are announcing receipt of a proposed amendment to the Utah regulatory program (hereinafter, the "Utah program") under the Surface Mining Control and Reclamation Act of 1977 ("SMCRA" or "the Act"). Utah proposes additions and revisions to its rules regarding Division of Oil Gas and Mining ("DOGM" or "Division") requests for additional information required to complete the review of a coal mining permit application, change, or renewal; the casing and sealing of underground openings; the definition of "intermittent stream" and related performance standards. Utah intends to revise its program to clarify Division responsibilities and improve operational efficiency.

**DATES:** We will accept written comments on this amendment until 4 p.m., m.d.t. July 24, 2008. If requested, we will hold a public hearing on the amendment on July 21, 2008. We will accept requests to speak until 4 p.m., m.d.t. on July 9, 2008.

**ADDRESSES:** You may submit comments by any of the following methods:

- **Federal eRulemaking Portal:** [www.regulations.gov](http://www.regulations.gov). The proposed rule has been assigned Docket ID: OSM-2008-0011. If you would like to submit comments through the Federal eRulemaking Portal, go to [www.regulations.gov](http://www.regulations.gov) and do the following. Click on the "Advanced Docket Search" button on the right side of the screen. Type in the Docket ID "OSM-2008-0011" and click the "Submit" button at the bottom of the page. The next screen will display the

Docket Search Results for the rulemaking. If you click on OSM-2008-0011, you can view the proposed rule and submit a comment. You can also view supporting material and any comments submitted by others.

- **Mail:** James F. Fulton, Chief, Denver Field Division Office of Surface Mining Reclamation and Enforcement, P.O. Box 46667, Denver, CO 80201-6667.

- **Hand Delivery/Courier:** James F. Fulton, Chief, Denver Field Division Office of Surface Mining Reclamation and Enforcement, 1999 Broadway, Suite 3320, Denver, CO 80202-5733.

**Instructions:** All submissions received must include the agency name (OSM) and either the Docket ID "OSM-2008-0011" or SATS No. "UT-045-FOR". For detailed instructions on submitting comments and additional information on the rulemaking process, see the "III. Public Comment Procedures" heading under the **SUPPLEMENTARY INFORMATION** section of this document.

**Docket:** In addition to viewing the docket and obtaining copies of documents at [www.regulations.gov](http://www.regulations.gov), you may review copies of the Utah program, this amendment, a listing of any public hearings, and all written comments received in response to this document at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may also receive one free copy of the amendment by contacting OSM's Denver Field Division.

James F. Fulton, Chief, Denver Field Division, Office of Surface Mining Reclamation and Enforcement, 1999 Broadway, suite 3320, Denver, CO 80202-5733, **Telephone:** (303) 293-5015, **E-mail:** [jfulton@osmre.gov](mailto:jfulton@osmre.gov).

John R. Baza, Director, Division of Oil, Gas and Mining, 1594 West North Temple, suite 1210, Salt Lake City, UT 84114-5801, **Telephone:** (801) 538-5340, **Internet:** <http://www.ogm.utah.gov>.

**FOR FURTHER INFORMATION CONTACT:** James F. Fulton, **Telephone:** (303) 293-5015, **Internet:** [jfulton@osmre.gov](mailto:jfulton@osmre.gov).

#### SUPPLEMENTARY INFORMATION:

- I. Background on the Utah Program
- II. Description of the Proposed Amendment
- III. Public Comment Procedures
- IV. Procedural Determinations

#### I. Background on the Utah Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its State program includes, among other things, "a State law which provides for the regulation of

surface coal mining and reclamation operations in accordance with the requirements of this Act \* \* \*; and rules and regulations consistent with regulations issued by the Secretary pursuant to this Act.” See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Utah program on January 21, 1981. You can find background information on the Utah program, including the Secretary’s findings, the disposition of comments, and the conditions of approval of the Utah program in the January 21, 1981, **Federal Register** (46 FR 5899). You can also find later actions concerning Utah’s program and program amendments at 30 CFR 944.15 and 944.30.

## II. Description of the Proposed Amendment

By letter dated May 28, 2008, Utah sent us a proposed amendment to its program under SMCRA (30 U.S.C. 1201 *et seq.*). Utah sent the amendment at its own initiative. The full text of the program amendment is available for you to read at the locations listed above under **ADDRESSES**.

The provisions of the Utah Administrative Rules proposed for revision and addition are: (1) Requests for Additional Information, R645–300–131.300 (addition of new section); (2) Sealing of Underground Openings, R645–301–551, R645–301–631, and R645–301–765; and (3) Intermittent Streams, R645–100–200, R645–301–535.210, R645–301–535.223, R645–301–731.610, R645–301–742.320 through R645–301–742.324 R645–301–742.330 through R645–301–742.333, and R645–301–742.412.

Specifically, Utah proposes to add a provision requiring the Division to issue a written decision and justification if additional information is required to complete the review of a coal mining permit application, change, or renewal. Utah also proposes to expand its rules pertaining to the sealing of underground openings to include additional specifications for sealing drill holes and to reference other regulations which contain more specific guidance. Additionally, Utah proposes to adopt a more hydrologically accurate definition of “intermittent stream”. In order to remain no less effective than Federal regulations, numerous performance standards are proposed for revision due to this proposed definition change.

## III. Public Comment Procedures

Under the provisions of 30 CFR 732.17(h), we are seeking your comments on whether the amendment satisfies the applicable program

approval criteria of 30 CFR 732.15. If we approve the amendment, it will become part of the Utah program.

### Written Comments

If you submit written comments, they should be specific, confined to issues pertinent to the proposed regulations, and explain the reason for any recommended change(s). We appreciate any and all comments, but those most useful and likely to influence decisions on the final regulations will be those that either involve personal experience or include citations to and analyses of SMCRA, its legislative history, its implementing regulations, case law, other pertinent Tribal or Federal laws or regulations, technical literature, or other relevant publications.

We cannot ensure that comments received after the close of the comment period (see **DATES**) or sent to an address other than those listed above (see **ADDRESSES**) will be included in the docket for this rulemaking and considered.

### Public Availability of Comments

Before including your address, phone number, e-mail address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available in the electronic docket for this rulemaking at [www.regulations.gov](http://www.regulations.gov). While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

### Public Hearing

If you wish to speak at the public hearing, contact the person listed under **FOR FURTHER INFORMATION CONTACT** by 4 p.m., m.d.t. on July 9, 2008. If you are disabled and need reasonable accommodation to attend a public hearing, contact the person listed under **FOR FURTHER INFORMATION CONTACT**. We will arrange the location and time of the hearing with those persons requesting the hearing. If no one requests an opportunity to speak, we will not hold the hearing. If there is only limited interest in participating at a public hearing, a public meeting or teleconference rather than a hearing may be held. If we hold a public meeting or teleconference, a notice of the event will be posted to the docket for this rulemaking at [www.regulations.gov](http://www.regulations.gov), and a summary of the event will be included in the docket for this rulemaking.

To assist the transcriber and ensure an accurate record, we request, if possible,

that each person who speaks at a public hearing provide us with a written copy of his or her comments. The public hearing will continue on the specified date until everyone scheduled to speak has been given an opportunity to be heard. If you are in the audience and have not been scheduled to speak and wish to do so, you will be allowed to speak after those who have been scheduled. We will end the hearing after everyone scheduled to speak and others present in the audience who wish to speak, have been heard.

## IV. Procedural Determinations

### Executive Order 12630—Takings

This rule does not have takings implications. This determination is based on the analysis performed for the counterpart Federal regulation.

### Executive Order 12866—Regulatory Planning and Review

This rule is exempted from review by the Office of Management and Budget (OMB) under Executive Order 12866.

### Executive Order 12988—Civil Justice Reform

The Department of the Interior has conducted the reviews required by section 3 of Executive Order 12988 and has determined that this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State regulatory programs and program amendments because each program is drafted and promulgated by a specific State, not by OSM. Under sections 503 and 505 of SMCRA (30 U.S.C. 1253 and 1255) and the Federal regulations at 30 CFR 730.11, 732.15, and 732.17(h)(10), decisions on proposed State regulatory programs and program amendments submitted by the States must be based solely on a determination of whether the submittal is consistent with SMCRA and its implementing Federal regulations and whether the other requirements of 30 CFR Parts 730, 731, and 732 have been met.

### Executive Order 13132—Federalism

This rule does not have federalism implications. SMCRA delineates the roles of the Federal and State governments with regard to the regulation of surface coal mining and reclamation operations. One of the purposes of SMCRA is to “establish a nationwide program to protect society and the environment from the adverse effects of surface coal mining operations.” Section 503(a)(1) of SMCRA requires that State laws regulating surface coal mining and

reclamation operations be “in accordance with” the requirements of SMCRA. Section 503(a)(7) requires that State programs contain rules and regulations “consistent with” regulations issued by the Secretary pursuant to SMCRA.

*Executive Order 13175—Consultation and Coordination With Indian Tribal Governments*

In accordance with Executive Order 13175, we have evaluated the potential effects of this rule on Federally recognized Indian Tribes and have determined that the rule does not have substantial direct effects on one or more Indian Tribes, on the relationship between the Federal government and Indian Tribes, or on the distribution of power and responsibilities between the Federal government and Indian Tribes. The rule does not involve or affect Indian Tribes in any way.

*Executive Order 13211—Regulations That Significantly Affect the Supply, Distribution, or Use of Energy*

On May 18, 2001, the President issued Executive Order 13211 which requires agencies to prepare a Statement of Energy Effects for a rule that is (1) considered significant under Executive Order 12866, and (2) likely to have a significant adverse effect on the supply, distribution, or use of energy. Because this rule is exempt from review under Executive Order 12866 and is not expected to have a significant adverse effect on the supply, distribution, or use of energy, a Statement of Energy Effects is not required.

*National Environmental Policy Act*

This rule does not require an environmental impact statement because section 702(d) of SMCRA (30 U.S.C. 1292(d)) provides that agency decisions on proposed State regulatory program provisions do not constitute major Federal actions within the meaning of section 102(2)(C) of the National Environmental Policy Act (42 U.S.C. 4321 *et seq.*).

*Paperwork Reduction Act*

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

*Regulatory Flexibility Act*

The Department of the Interior certifies that 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.*). The State submittal,

which is the subject of this rule, is based upon counterpart Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions for the counterpart Federal regulations.

*Small Business Regulatory Enforcement Fairness Act*

This rule is not a major rule under 5 U.S.C. 804(2), of the Small Business Regulatory Enforcement Fairness Act. This rule:

- a. Does not have an annual effect on the economy of \$100 million.
- b. Will not cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions.
- c. Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S. based enterprises to compete with foreign-based enterprises.

This determination is based upon the fact that the State submittal which is the subject of this rule is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the Federal regulation was not considered a major rule.

*Unfunded Mandates*

This rule will not impose an unfunded Mandate on State, local, or tribal governments or the private sector of \$100 million or more in any given year. This determination is based upon the fact that the State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the federal regulation did not impose an unfunded mandate.

**List of Subjects in 30 CFR Part 944**

Intergovernmental relations, Surface mining, Underground mining.

Dated: June 5, 2008.

**Allen D. Klein,**

*Regional Director, Western Region.*

[FR Doc. E8-14267 Filed 6-23-08; 8:45 am]

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**DEPARTMENT OF THE INTERIOR**

**Bureau of Land Management**

**43 CFR Part 3500**

[WO-320-1330-02-24-1A]

RIN 1004AD91

**Leasing of Solid Minerals Other Than Coal and Oil Shale**

**AGENCY:** Bureau of Land Management, Interior.

**ACTION:** Proposed rule.

**SUMMARY:** The Bureau of Land Management (BLM) is proposing to amend its regulations in 43 CFR part 3500 for leasing of solid minerals other than coal and oil shale to distinguish fringe acreage lease requirements from lease modification requirements, and to describe acceptable justifications for a lease modification. The proposed rule would also identify changes in the associated procedural requirements and update the filing fees. The proposed changes are based on statutory authorities, which authorize the BLM to issue regulations for leasing of minerals and to charge for administrative processing costs, and on policy guidance from the Office of Management and Budget (OMB) and the Department of the Interior (DOI) requiring the BLM to charge these fees.

**DATES:** Send your comments on this proposed rule to the BLM on or before August 25, 2008. The BLM will not necessarily consider any comments received after the above date in making its decision on the final rule.

**ADDRESSES:** You may mail written comments to the Bureau of Land Management, Administrative Record, Room 401LS, 1849 C Street, NW., Washington, DC 20240, *ATTN:* 1004-AD91; or hand-deliver written comments to the Bureau of Land Management, Administrative Record, Room 401, 1620 L Street, NW., Washington, DC 20036. Comments will be available for public review at the L Street address from 7:45 a.m. to 4:15 p.m., Eastern Time, Monday through Friday, except Federal holidays.

*Federal eRulemaking Portal:* <http://www.regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:**

George Brown, Geologist, Solid Minerals Division (WO-320), Bureau of Land Management, Mail Stop-501LS, 1849 “C” Street, NW., Washington, DC 20240; or by telephone at (202) 452-7765. Persons who use a telecommunications device for the deaf (TDD) may call the Federal Information Relay Service