furnishing copies of documents required to be made publicly available under section 6104 of the Code shall be no more than the fee under the IRS' Freedom of Information Act (FOIA) fee schedule. Those temporary regulations also amended the then-existing regulations to make clear that that an exempt organization may charge the applicable per-page copying fee under the IRS' FOIA fee schedule for any number of pages, without regard to the fee exclusion applicable to the IRS for the first 100 pages.

The IRS simultaneously published a notice of proposed rulemaking at 68 FR 40849, July 9, 2003, with a cross-reference to the text of the temporary regulations. The notice of proposed rulemaking invited public comment on the temporary regulations. The IRS has not received any public comments or any request for a public hearing. The IRS has not identified any reason that the text of the temporary regulations should be altered. The text of the temporary rule, now adopted as final, is identical to the text of that proposed rule.

Special Analyses

It has been determined that these final regulations are not a significant regulatory action as defined in Executive Order 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) does not apply to these final regulations, and because these final 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, the notice of proposed rulemaking preceding these final regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration (SBA) for comment on their impact on small businesses.

Drafting Information

The principal author of these final regulations is Sarah Tate, Office of the Associate Chief Counsel (Procedure and Administration), Disclosure and Privacy Law Division. However, other personnel from the IRS and Treasury Department participated in their development.

PART 301—PROCEDURE AND ADMINISTRATION

■ Accordingly, the IRS and the Department of the Treasury adopt as final without change the temporary regulations, amending 26 CFR part 301, which were published July 9, 2003.

Approved: December 28, 2004.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Eric Solomon,

Acting Deputy Assistant Secretary of the Treasury.

[FR Doc. 05–199 Filed 1–4–05; 8:45 am] BILLING CODE 4830–01–P

POSTAL SERVICE

39 CFR Part 501

Authorization to Manufacturer and Distribute Postage Meters

AGENCY: Postal Service. **ACTION:** Final rule.

SUMMARY: This rule clarifies and enhances cautionary label markings required by Postal Service regulation to be placed on all postage meters to provide meter users with basic reminders on leasing, meter movement, and misuse. It also removes the obsolete requirement for the placement of a barcode label containing representation of meter serial numbers.

The meter manufacturer must promptly develop and implement a plan to change out the labels on existing meters leased or rented, including rebuilding, manufacturing, servicing, and inspection programs to expedite application of the new label. These plans must be approved by the Postage Technology Management office.

DATES: This rule is effective January 5, 2005.

FOR FURTHER INFORMATION CONTACT:

Wayne Wilkerson, manager of Postage Technology Management, at 1735 N. Lynn Street, Rosslyn, VA 22209 or by telephone at 703–292–3691 or fax at 703–292–4073.

SUPPLEMENTARY INFORMATION: Title 39, Code of Federal Regulations (CFR) Part 501.23, Distribution Controls, section (r) requires postage meter manufacturers to affix a cautionary label to all postage meters to provide meter users with basic reminders on leasing, meter movement, and misuse. Further, section (r)(1) illustrates specific markings to be placed on cautionary labels. Experience with inadvertent use of the U.S. Postal Inspection Service telephone number to obtain general information has led to the need to clarify the label in order to emphasize manufacturer information and enhance direction to the customer. Section (2) currently requires a barcode label that is no longer relevant as a Postal Service requirement because of technology advances. The Postal Service has determined to remove the barcode label as an explicit requirement and leave it to the manufacturers' discretion depending on independent use of the barcode label.

List of Subjects in 39 CFR Part 501

Administrative practice and procedure, Postal Service.

The Amendment

■ For the reasons set out in this document, the Postal Service is amending 39 CFR part 501 as follows:

PART 501—AUTHORIZATION TO MANUFACTURE AND DISTRIBUTE POSTAGE METERS

■ 1. The authority citation for Part 501 continues to read as follows:

Authority: 5 U.S.C. 552(a); 39 U.S.C. 101, 401, 403, 404, 410, 2601, 2605; Inspector General Act of 1978, as amended (Pub. L. 95'452, as amended); 5 U.S.C. App. 3.

■ 2. Revise § 501.23(r) to read as follows:

§ 501.23 Distribution controls.

* * * * *

- (r) Affix to all meters a cautionary label providing the meter user with basic reminders on leasing and meter movement.
- (1) The cautionary label must be placed on all meters in a conspicuous and highly visible location. "PROPERTY OF [NAME OF MANUFACTURER]" as well as the manufacturer's toll-free number must be emphasized by capitalized bold type and preferably printed in red. The minimum width of the label should be 3.25 inches, and the minimum height should be 1.75 inches. The label should read as follows:

RENTED POSTAGE METER—NOT FOR SALE

PROPERTY OF [NAME OF MANUFACTURER]

(800) ###-###

Use of this meter is permissible only under U.S. Postal Service authorization. Call [Name of Manufacturer] at (800) ###- #### to relocate/return this meter.

WARNING! METER TAMPERING IS A FEDERAL OFFENSE.

IF YOU SUSPECT METER TAMPERING, CALL POSTAL INSPECTORS AT 1–800– 372–8347

REWARD UP TO \$50,000 for information leading to the conviction of any person who misuses postage meters resulting in the Postal Service not receiving correct postage payments.

(2) Exceptions to the formatting of required labeling are determined on a case-by-case basis. Any deviation from standardized meter labeling requirements must be approved in writing by the Postal Service.

* * * * * *

Neva Watson,

Attorney, Legislative. [FR Doc. 05–134 Filed 1–4–05; 8:45 am] BILLING CODE 7710–12–U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 180

[OPP-2004-0409; FRL-7691-1]

Chlorothalonil; Re-establishment of Tolerance for Emergency Exemptions

AGENCY: Environmental Protection

Agency (EPA).

ACTION: Final rule.

SUMMARY: This regulation re-establishes a time-limited tolerance for combined residues of the fungicide chlorothalonil and its metabolite, 4-hydroxy- 2,5,6trichloroisophthalonitrile in or on ginseng at 0.10 parts per million (ppm). This tolerance will expire and is revoked on December 31, 2007. This action is in response to EPA's granting of an emergency exemption under section 18 of the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) authorizing use of the pesticide on ginseng. Section 408(l)(6) of the Federal Food, Drug, and Cosmetic Act (FFDCA) requires EPA to establish a time-limited tolerance or exemption from the requirement for a tolerance for pesticide chemical residues in food that will result from the use of a pesticide under an emergency exemption granted by EPA under FIFRA section 18.

DATES: This regulation is effective January 5, 2005. Objections and requests for hearings must be received on or before March 7, 2005.

ADDRESSES: To submit a written objection or hearing request follow the detailed instructions as provided in Unit III. of the SUPPLEMENTARY **INFORMATION.** EPA has established a docket for this action under Docket identification (ID) number OPP-2004-0409. All documents in the docket are listed in the EDOCKET index at http://www.epa.gov/edocket. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either

electronically in EDOCKET or in hard copy at the Public Information and Records Integrity Branch (PIRIB), Rm. 119, Crystal Mall #2, 1801 South Bell St., Arlington, VA. This docket facility is open from 8:30 a.m. to 4 p.m., Monday through Friday, excluding legal holidays. The docket telephone number is (703) 305–5805.

FOR FURTHER INFORMATION CONTACT:

Barbara Madden, Registration Division (7505C), Office of Pesticide Programs, Environmental Protection Agency, 1200 Pennsylvania Ave., NW., Washington, DC 20460–0001; telephone number: (703) 305–6463; e-mail address: Madden.Barbara@epa.gov.

SUPPLEMENTARY INFORMATION:

I. General Information

A. Does this Action Apply to Me?

You may be potentially affected by this action if you are an agricultural producer, food manufacturer, or pesticide manufacturer. Potentially affected entities may include, but are not limited to:

- Crop production (NAICS 111), e.g., agricultural workers; greenhouse, nursery, and floriculture workers; farmers.
- Animal production (NAICS 112), e.g., cattle ranchers and farmers, dairy cattle farmers, livestock farmers.
- Food manufacturing (NAICS 311), e.g., agricultural workers; farmers; greenhouse, nursery, and floriculture workers; ranchers; pesticide applicators.
- Pesticide manufacturing (NAICS 32532), e.g., agricultural workers; commercial applicators; farmers; greenhouse, nursery, and floriculture workers; residential users.

This listing is not intended to be exhaustive, but rather provides a guide for readers regarding entities likely to be affected by this action. Other types of entities not listed in this unit could also be affected. The North American Industrial Classification System (NAICS) codes have been provided to assist you and others in determining whether this action might apply to certain entities. If you have any questions regarding the applicability of this action to a particular entity, consult the person listed under FOR FURTHER INFORMATION CONTACT.

B. How Can I Access Electronic Copies of this Document and Other Related Information?

In addition to using EDOCKET (http://www.epa.gov/edocket/), you may access this **Federal Register** document electronically through the EPA Internet under the "**Federal Register**" listings at http://www.epa.gov/fedrgstr/. A

frequently updated electronic version of 40 CFR part 180 is available at E-CFR Beta Site Two at http://www.gpoaccess.gov/ecfr/.

II. Background and Statutory Findings

EPA issued a final rule, published in the Federal Register of November 7, 2001 (66 FR 56233) (FRL-6807-1), which announced that on its own initiative under section 408 of the FFDCA, 21 U.S.C. 346a, as amended by the FQPA (Public Law 104-170), it established a time-limited tolerance for the combined residues chlorothalonil and its metabolite, 4-hydroxy-2,5,6trichloroisophthalonitrile in or on ginseng at 0.10 ppm, with an expiration date of December 31, 2003. EPA established the tolerance because section 408(l)(6) of the FFDCA requires EPA to establish a time-limited tolerance or exemption from the requirement for a tolerance for pesticide chemical residues in food that will result from the use of a pesticide under an emergency exemption granted by EPA under FIFRA section 18. Such tolerances can be established without providing notice or period for public comment.

EPA received a request to extend the use of chlorothalonil on ginseng for this year's growing season since the State of Wisconsin issued a crisis exemption pursuant to section 18 of FIFRA to control Botrytis cincera. Botrytis, also called gray mold, causes stem and leaf blight throughout the growing season. Ginseng is a perennial crop that is typically harvested in the third or fourth year. Registered alternatives are available for control of Botrytis during the first two years of the ginseng crop but none are registered for use during years when the crop will be harvested. After having reviewed the submission, EPA concurs that emergency conditions exist. EPA has authorized under FIFRA section 18 the use of chlorothalonil on ginseng for control of Botrytis in Wisconsin.

EPA assessed the potential risks presented by residues of chlorothalonil in or on ginseng. In doing so, EPA considered the safety standard in section 408(b)(2) of the FFDCA, and decided that the necessary tolerance under section 408(l)(6) of the FFDCA would be consistent with the safety standard and with FIFRA section 18. The data and other relevant material have been evaluated and discussed in the final rule published in the Federal Register of November 7, 2001 (66 FR 56233) (FRL-6807-1). Based on that data and information considered, the Agency reaffirms that re-establishment of the time-limited tolerance will