

Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of these regulations is Beverly A. Baughman of the Office of Assistant Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by removing the entry for section 1.6695-1T and by revising the entry for section 1.6695-1 to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Section 1.6695-1 also issued under 26 U.S.C. 6060(b) and 6695(b). * * *

Par. 2. Section 1.6695-1 is amended by:

1. Revising paragraph (b)(4)(i).
2. Adding paragraph (g).
3. Removing the authority citation immediately following the end of the section.

The revision and addition read as follows:

§ 1.6695-1 Other assessable penalties with respect to the preparation of income tax returns for other persons.

* * * * *

(b) * * *

(4)(i) The manual signature requirement of paragraphs (b)(1) and (2) of this section may be satisfied by a photocopy of a copy of the return or claim for refund which copy is manually signed by the preparer after completion of its preparation. After a copy of the return or claim for refund is signed by the preparer and before it is photocopied, no person other than the preparer may alter any entries on the copy other than to correct arithmetical errors discernible on the return or claim for refund. The employer of the preparer or the partnership in which the preparer is a partner, or the preparer (if not employed or engaged by a preparer and not a partner of a partnership which is a preparer), must retain the manually signed copy of the return or claim for refund. In the alternative, for a return or

claim for refund presented to a taxpayer for signature after December 31, 1998, and for returns or claims for refund retained on or before that date, the person required to retain the manually signed copy of the return or claim for refund may choose to retain a photocopy of the manually signed copy of the return or claim for refund, or use an electronic storage system to store and produce a copy of the manually signed return or claim for refund. For purposes of this paragraph (b)(4)(i), an electronic storage system must meet the electronic storage system requirements prescribed in section 4 of Rev. Proc. 97-22 (1997-1 C.B. 652) (see § 601.601(d)(2) of this chapter) or other procedures prescribed by the Commissioner. A record of any arithmetical errors corrected must be retained and made available upon request by the person required to retain the manually signed copy of the return or claim for refund.

* * * * *

(g) *Effective date.* This section applies to income tax returns and claims for refund presented to a taxpayer for signature after December 31, 1998, and for returns or claims for refund retained on or before that date.

§ 1.6695-1T [Removed]

Par. 3. Section 1.6695-1T is removed.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Approved: June 30, 2000.

Jonathan Talisman,

Deputy Assistant Secretary of the Treasury.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 8892]

RIN 1545-AR97

TeleFile Voice Signature Test

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Removal of temporary regulations.

SUMMARY: This document removes temporary regulations that provide that an individual Federal income tax return completed as part of the Telefile Voice Signature test will be treated as a return that is signed, authenticated, verified and filed by the taxpayer as required by the Internal Revenue Code. The temporary regulations were published

in the **Federal Register** on December 27, 1993. Because the temporary regulations applied only to 1992 and 1993 calendar year returns, the IRS is removing them.

EFFECTIVE DATE: These regulations are effective July 18, 2000.

FOR FURTHER INFORMATION CONTACT: Beverly A. Baughman (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On December 27, 1993, the IRS issued temporary regulations (TD 8510) in the **Federal Register** (58 FR 68295) under sections 6012, 6061, and 6065 relating to the TeleFile Voice Signature test. Because the temporary regulations applied only to 1992 and 1993 calendar year returns, the IRS has decided to remove them. Therefore, temporary regulations §§ 1.6012-7T, 1.6061-2T, and 1.6065-2T are being removed.

On December 27, 1993, the IRS also issued a notice of proposed rulemaking (58 FR 68335) under sections 6012, 6061, and 6065. Although written comments and requests for a public hearing were solicited, no written or oral comments were received and no public hearing was requested or held. This notice of proposed rulemaking is being withdrawn in a separate document.

Explanation of Provisions

Under sections 6012, 6061, and 6065 of the Internal Revenue Code, each individual with gross income in excess of a specified amount must file an annual income tax return that (i) is signed in accordance with prescribed forms and instructions and, (ii) except as otherwise provided by the Service, contains (or is verified by) a written declaration that the return is made under penalties of perjury.

The temporary regulations provide rules to facilitate the implementation of the Telefile Voice Signature test. Generally, pursuant to the temporary regulations a taxpayer's individual income tax return will be treated as having been properly filed if the taxpayer is eligible to participate in the Telefile Voice Signature test and, pursuant to the instructions from the Telefile system interactive voice computer, provides the requested information and the voice signature during the telephonic filing season.

The Telefile Voice Signature test occurred during the 1993 and 1994 filing seasons. Since that time the Service has published final regulations generally authorizing alternative signature methods. See § 301.6061-1. Accordingly, the regulations relating to

the Telefile Voice Signature test are being removed.

Drafting Information

The principal author of these regulations is Beverly A. Baughman of the Office of Assistant Chief Counsel (Income Tax and Accounting), IRS. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in their development.

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 602

Reporting and recordkeeping requirements.

Removal of Temporary Regulations

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 * * *

§ 1.6012-7T [Removed]

Par. 2. Section 1.6012-7T is removed.

§ 1.6061-2T [Removed]

Par. 3. Section 1.6061-2T is removed.

§ 1.6065-2T [Removed]

Par. 4. Section 1.6065-2T is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 5. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 6. Section 602.101(c) is amended by removing the following entries in the table:

§ 602.101 OMB Control numbers.

* * * * *

(c) * * *

CFR part or section where identified and described	Current OMB control number
* * *	*
1.6012-7T	1545-1348
1.6061-2T	1545-1348
* * *	*

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Approved: June 30, 2000.

Jonathan Talisman,

Deputy Assistant Secretary of the Treasury.

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POSTAL SERVICE

39 CFR Part 20

Global Package Link

AGENCY: Postal Service.

ACTION: Interim rule and request for comment.

SUMMARY: The Postal Service is adopting changes to Global Package Link (GPL) service. Expansion of the service is planned to the European Union (EU) countries as well as expansion to Australia. Rates are being increased 5 percent for existing GPL services with a 15 percent increase to the oversize GPL package service to Japan.

There are several new fees that will be added to GPL. There will be a fee schedule for data exceptions. Customers will be charged when they fail to provide usable data needed to process GPL. In addition, there will be a new fee of \$250 per hour for providing assistance in establishing necessary data links with GPL, for assistance in updating its manifesting systems, and for providing harmonization services needed to utilize GPL's Customs Preadvisory System. These new fees for service will allow the customer to access expertise quickly and for a reasonable charge thus making it easier for them to use GPL.

There will also be a new surcharge of \$11 per piece when customers fail to meet the requirement of mailing a minimum of 10,000 packages to any combination of GPL destination countries per year. They will also be required to use the premium service where available. Any existing customers that have been using GPL for over a year will be reviewed and also subject to the surcharge if applicable.

EFFECTIVE DATE: The interim rule is effective 12:01 a.m. EST, August 6, 2000. Comments must be received on or before September 7, 2000.

ADDRESSES: Written comments should be mailed or delivered to the Manager, International Business Results, Room 370-IBU, International Business, U.S. Postal Service, Washington, DC 20260-6500. Copies of all written comments will be available for public inspection between 9 a.m. and 4 p.m., Monday

through Friday, in International Business, 10th Floor, 901 D Street, SW, Washington, DC.

FOR FURTHER INFORMATION CONTACT:

Robert Michelson, (202) 268-5731.

SUPPLEMENTARY INFORMATION: Global Package Link service is an international mail service designed for companies sending merchandise packages to other countries. To use GPL, a customer must send at least 10,000 packages per year of mailing and agree to link its information systems with the Postal Service so that certain information about the contents of the customer's packages can be extracted for operational, customs clearance, and other purposes.

The Postal Service is proposing to add new features to GPL that will enhance its value to customers. The weight and size limits for items sent to Argentina are being increased. The weight limit is increased to 70 pounds from 44 pounds for both premium and standard services. The maximum size is increased to 60 inches in length and 108 inches in length and girth combined.

Service is being extended to Australia. Service to Australia includes premium and standard service. The maximum weight is 66 pounds for both premium and standard services. The maximum size limit for premium items is 36 inches maximum length and a maximum length and girth combined of 79 inches. The maximum size limit for standard items is 42 inches maximum length and a maximum length and girth combined of 79 inches.

The rates for service to Australia are:

Weight not over (pounds)	Premium (\$)	Standard (\$)
1	16.00	10.50
2	20.00	14.00
3	24.50	18.00
4	29.00	22.00
5	33.00	25.50
6	37.50	29.50
7	42.00	33.00
8	46.00	27.00
9	50.50	40.50
10	55.00	44.50
11	59.00	48.50
12	61.00	50.00
13	63.00	51.50
14	67.00	55.00
15	71.00	58.50
16	75.00	62.00
17	79.00	65.50
18	83.00	69.00
19	87.00	73.00
20	91.00	76.50
21	95.00	80.00
22	99.00	83.50
23	103.00	87.00
24	107.00	90.50
25	111.00	94.00
26	115.00	97.50