

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-116468-00]

RIN 1545-AY43

Minimum Cost Requirement Permitting the Transfer of Excess Assets of a Defined Benefit Pension Plan to a Retiree Health Account; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of cancellation of a public hearing on proposed Income Tax Regulations relating to the minimum cost requirement under section 420, which permits the transfer of excess assets of a defined benefit pension plan to a retiree health account.

DATES: The public hearing originally scheduled for March 15, 2001, at 10 a.m., is canceled.

FOR FURTHER INFORMATION CONTACT: Treena Garrett of the Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning), (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the *Federal Register* on January 5, 2001 (66 FR 1066), announced that a public hearing was scheduled for March 15, 2001, at 10 a.m., in Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is proposed regulations under section 420 of the Internal Revenue Code. The public comment period for these proposed regulations expired on March 6, 2001.

The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of March 5, 2001, no one has requested to speak. Therefore, the public hearing scheduled for March 15, 2001, is canceled.

Cynthia E. Grigsby,

Chief, Regulations Unit, Office of Special Counsel (Modernization and Strategic Planning).

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DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

27 CFR Part 275

[Notice No. 912]

RIN 1512-AC24

Puerto Rican Tobacco Products and Cigarette Papers and Tubes Shipped From Puerto Rico to the United States

AGENCY: Bureau of Alcohol, Tobacco and Firearms (ATF), Treasury.

ACTION: Notice of proposed rulemaking cross-referenced to temporary regulations.

SUMMARY: In the Rules and Regulations portion of this *Federal Register*, the Bureau of Alcohol, Tobacco and Firearms (ATF) is issuing temporary regulations to eliminate ATF on-site supervision of tobacco products and cigarette papers and tubes of Puerto Rican manufacture shipped from Puerto Rico to the United States and related ATF forms. Specifically, the temporary rule eliminates the requirements that persons who ship such articles notify ATF prior to the shipment and that an ATF officer inspects, certifies that the amount of tax on such articles has been calculated correctly for, and releases, each shipment. Consequently, four ATF forms are eliminated. However, the rule requires that persons who ship such articles maintain records so that the amount of tax is calculated and recorded for ATF audit and examination. Also, the temporary rule revises certain sections to simplify and clarify and corrects a few typographical errors. This notice of proposed rulemaking invites comments on the temporary rule.

DATES: Written comments must be received on or before May 7, 2001.

ADDRESSES: Send written comments to: Chief, Regulations Division, Bureau of Alcohol, Tobacco and Firearms, Room 5003, 650 Massachusetts Avenue, NW., Washington, DC 20226, (Attention: Notice Number 912). See the Public Participation section of this notice for alternative means of commenting.

FOR FURTHER INFORMATION CONTACT: Robert Ruhf, Regulations Division, 650 Massachusetts Avenue, NW., Washington, DC 20226; (202) 927-8210; or alcohol/tobacco@atfhq.atf.treas.gov.

SUPPLEMENTARY INFORMATION:**1. Temporary Regulations**

The temporary regulations in this issue of the *Federal Register* amend the regulations in 27 CFR part 275. For the

text of the temporary regulations see T.D. ATF-444, published in the Rules and Regulations section of this issue of the *Federal Register*.

2. Public Participation*Who May Comment on This Notice?*

ATF requests comments on the temporary regulations from all interested persons. Comments received on or before the closing date will be carefully considered. Comments received after that date will be given the same consideration if it is practicable to do so. However assurance of consideration can only be given if comments are received on or before the closing date.

Will ATF Keep My Comments Confidential?

ATF cannot recognize any material in comments as confidential. Comments may be disclosed to the public. If you consider your material to be confidential or inappropriate for disclosure to the public, you should not include it in the comment. We may also disclose the name of any person who submits a comment.

Can I Review Comments Received?

Yes. You may view and copy written comments on this project during normal business hours in the ATF Public Reading Room, Room 6480, 650 Massachusetts Avenue, NW., Washington, DC 20226, telephone (202) 927-8480. For information on filing a Freedom of Information Act request for a copy of the comments, please call (202) 927-8480, FAX (202) 927-8866 or E-mail: FOIAMail@atfhq.atf.treas.gov. (ATF cannot accept FOIA requests via E-mail).

How Do I Send Facsimile Comments?

You may submit comments of not more than three pages of facsimile transmission to (202) 927-8525. Facsimile comments must:

- Be legible;
- Be 8 1/2" x 11" in size;
- Contain a legible written signature; and
- Be not more than three pages.

We will not acknowledge receipt of facsimile transmissions. We will treat facsimile transmissions as originals.

How Do I Send Comments by E-Mail?

If you send an e-mail, you must follow these instructions. E-mail comments must:

- Contain your name, mailing address, and e-mail address;
- Contain the word "Notice" and its number in the subject or reference line of the e-mail;