

Dated: May 19, 1986.
 Silvio J. DeBartolomeis,
*General Deputy Assistant Secretary for
 Housing—Deputy Federal Housing
 Commissioner.*
 [FR Doc. 86-11796 Filed 5-23-86; 8:45 am]
 BILLING CODE 4210-27-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

(T.D. 8082)

**Procedure and Administration;
 Definition of Partnership Item;
 Correction**

AGENCY: Internal Revenue Service,
 Treasury.

ACTION: Correction to final rule.

SUMMARY: This document contains two corrections to the final regulations that were published in the *Federal Register* on April 18, 1986 (51 FR 13212). Those regulations, issued as Treasury Decision 8082, relate to the definition of "partnership item" under the rules for the tax treatment of partnership items.

FOR FURTHER INFORMATION CONTACT: Cynthia Grigsby of the Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224 (Attention: CC:LR:T). Telephone 202-566-3318 (not a tollfree number).

SUPPLEMENTARY INFORMATION:

Background

Section 6231(a)(3) of the Internal Revenue Code provides that a "partnership item" is any item that must be taken into account for a taxable year of a partnership under any income tax provision to the extent that the regulations provide that the item is more appropriately determined at the partnership level rather than at the partner level. Treasury Decision 8082 set forth items that the Internal Revenue Service considers to be more appropriately determined at the partnership level.

Need for Correction

As published, T.D. 8082, in two locations, used the word "determination" when the intended word was "item".

Correction of Publication

Accordingly, the publication of Treasury Decision 8082, which was the subject of FR Doc. 86-8762, is corrected as follows:

§ 301.6231 [Corrected]

Paragraph 1. In § 301.6231(a)(3)-1, on page 13214, third column, in the 9th line of the flush material following paragraph (c)(2)(iv), the language "determination is not a partnership item." is removed and the language "item is not a partnership item." is added in its place.

§ 301.6231 [Corrected]

Par. 2. In § 301.6231(a)(3)-1, on page 13215, first column, in the first sentence of the flush material that follows paragraph (c)(3)(iv), the language "therefore, the determination" is removed and the language "therefore, that item" is added in its place.

Donald E. Osteen,
*Acting Director, Legislation and Regulations
 Division.*

[FR Doc. 86-11795 Filed 5-23-86; 8:45 am]

BILLING CODE 4830-01-M

DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Part 218

**Collection of Royalties, Rentals,
 Bonuses, and Other Monies Due the
 Federal Government**

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Final rule.

SUMMARY: The Minerals Management Service is amending 30 CFR 218.154 to correct cross-references to certain paragraphs in 30 CFR 250.12 resulting from previous amendments to that regulation.

EFFECTIVE DATE: May 27, 1986.

FOR FURTHER INFORMATION CONTACT: Dennis Whitcomb, Chief, Rules and Procedures Branch, (303) 231-3432 in Lakewood, Colorado.

SUPPLEMENTARY INFORMATION:

I. Background

Revisions to regulations in 1979 resulted in paragraphs (c) and (d) of 30 CFR 250.12 being redesignated as paragraphs (a) and (b). (44 FR 61886 October 26, 1979). In addition, a new paragraph (c) was added to 30 CFR 250.12 in 1984 covering deepwater leases. (49 FR 17449 April 24, 1984). The current 30 CFR 218.154 contains references to certain 30 CFR 250.12 paragraphs numbered prior to the 1979 and 1984 revisions. The following amendments to 30 CFR 218.154 are necessary to correct the cross-references to 30 CFR 250.12:

Paragraph	Current reference	Correct reference
218.154(a).....	30 CFR 250.12(c). 30 CFR 250.12(d)(1). 30 CFR 250.12(d)(4).	30 CFR 250.12(a)(1)(ii). 30 CFR 250.12(a)(1)(iii). 30 CFR 250.12(a)(1)(iv).
218.154(b)(1).....	30 CFR 250.12(d)(1). None.....	30 CFR 250.12(b)(1). 30 CFR 250.12(c).
218.154(b)(2).....	30 CFR 250.12(d)(3). None.....	30 CFR 250.12(a)(1)(i). 30 CFR 250.12(c).

II. Procedural Matters

Administrative Procedure Act

The changes included in this rulemaking are technical corrections only and not substantive changes. Accordingly, pursuant to 5 U.S.C. 553(b), it has been determined that it is unnecessary to issue proposed regulations before the issuance of this final regulation. For the same reason, it has been determined that in accordance with 5 U.S.C. 553(d), there is good cause to make this regulation effective upon publication in the *Federal Register*.

Executive Order 12291 and Regulatory Flexibility Act

The Department of the Interior has determined that this document is not a major rule under E.O. 12291 and certifies that this document will not have a significant economic effect on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*).

Paperwork Reduction Act of 1980

This rule does not contain information collection requirements which require approval by the Office of Management and Budget under 44 U.S.C. 3501 *et seq.*

National Environmental Policy Act of 1969

The Department of the Interior has determined that this action does not constitute a major Federal action significantly affecting the quality of the human environment. Therefore, an environmental impact statement is not required under the National Environmental Policy Act of 1969 [42 U.S.C. 4332(2)(C)].

List of Subjects in 30 CFR Part 218

Coal, Continental shelf, Electronic funds transfers, Geothermal energy, Government contracts, Indian lands, Mineral royalties, Oil and gas exploration, Public lands-mineral resources.

Under authority of the Secretary of the Interior contained in 43 U.S.C. 1334,

30 CFR Part 218 is hereby amended as set forth below:

Dated: May 14, 1986.

J. Steven Griles,

Assistant Secretary, Land and Minerals Management.

Subchapter A—Royalty Management

PART 218—[AMENDED]

30 CFR 218 is amended as follows:

1. The authority citation for Part 218 is revised as follows:

Authority: The Act of February 25, 1920 (30 U.S.C. 181 *et seq.*) as amended; the Act of May 21, 1930 (30 U.S.C. 301–306); the Minerals Leasing Act for Acquired Lands (30 U.S.C. 351–359), as amended; the Act of March 3, 1909 (25 U.S.C. 396), as amended; the National Environmental Policy Act of 1969 (42 U.S.C. 4321 *et seq.*) as amended; the Act of May 11, 1938 (25 U.S.C. 396a–396q), as amended; the Act of February 28, 1891 (25 U.S.C. 397), as amended; the Act of May 29, 1924 (25 U.S.C. 398); the Act of March 3, 1927 (25 U.S.C. 398a–398e); the Act of June 30, 1919 (25 U.S.C. 399), as amended; R.S. § 441 (43 U.S.C. 1457), see also Attorney General's Opinion of April 2, 1941 (40 Op. Atty. Gen. 41); the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 471 *et seq.*), as amended; the Act of December 12, 1980 (Pub. L. 96–514, 94 Stat. 2904); the Combined Hydrocarbon Leasing Act of 1981 (Pub. L. 97–78, 95 Stat. 1070); the Outer Continental Shelf Lands Act (43 U.S.C. 1331 *et seq.*), as amended; Section 2 of Reorganization Plan No. 3 of 1950 (64 Stat. 1262); Secretarial Order No. 3071 of January 19, 1982, as amended; Secretarial Order 3087, as amended; The Indian Mineral Development Act of 1982 (25 U.S.C. 2010 *et seq.*); and the Federal Oil and Gas Royalty Management Act of 1982 (30 U.S.C. 1701 *et seq.*).

2. In § 218.154, paragraphs (a) and (b) are revised to read as follows:

§ 218.154 Effect of suspensions on royalty and rental.

(a) If under the provisions of 30 CFR 250.12(a)(1)(ii), (iii) or (iv), the Director, with respect to any lease, directs the suspension of both operations and production, or, with respect to a lease on which there is no producible well, directs the suspension of operations, no payment of rental or minimum royalty shall be required for or during the period of suspension.

(b) The lessee shall not be relieved of the obligation to pay rental, minimum royalty or royalty for or during the period of suspension if the Director:

(1) Under the provisions of 30 CFR 250.12 (b)(1) or (c) approves, at the request of a lessee, the suspension of operations or production, or both, or

(2) Under the provisions of 30 CFR 250.12 (a)(1)(i) or (c) suspends any operation, including production.

[FR Doc. 86-11749 Filed 5-23-86; 2:45 am]
BILLING CODE 4310-09-M

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 917

Approval of Permanent Program Amendments From the Commonwealth of Kentucky Under the Surface Mining Control and Reclamation Act of 1977

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSMRE), Interior.

ACTION: Final rule.

SUMMARY: OSMRE is announcing the approval of program amendments submitted by Kentucky as modifications to the State's permanent regulatory program (hereinafter referred to as the Kentucky program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The amendments, submitted on August 3, 1984 and revised on October 12, 1984, pertain to the cancellation of surety bonds on undisturbed areas of permits which are not in compliance with all contemporaneous reclamation standards.

After providing for public comment and conducting a thorough review of the program amendments, the Director has determined that the amendments meet the requirements of SMCRA and the Federal regulations and is approving them. The Federal rules at 30 CFR Part 917 codifying decisions concerning the Kentucky program are being amended to implement this action. This final rule is being made effective immediately to expedite the State program amendment process and encourage States to conform their programs with the Federal standards without undue delay. Consistency of State and Federal standards is required by SMCRA.

EFFECTIVE DATE: May 27, 1986.

FOR FURTHER INFORMATION CONTACT: W. Ford Tipton, Director, Lexington Field Office, Office of Surface Mining Reclamation and Enforcement, 340 Legion Drive, Suite 28, Lexington, Kentucky 40504. Telephone: (606) 233-7327.

SUPPLEMENTARY INFORMATION:

I. Background

The Secretary of the Interior approved the Kentucky program (47 FR 21404-

21435) on May 18, 1982. Information pertinent to the general background and revisions to the proposed permanent program submission, as well as the Secretary's findings, the disposition of comments and a detailed explanation of the conditions of approval, can be found in the May 18, 1982 Federal Register. Subsequent actions concerning the conditions of approval and program amendments are identified at 30 CFR 917.11, 30 CFR 917.15, 30 CFR 917.16 and 30 CFR 917.17.

II. Submission of Amendments

On August 3, 1984, Kentucky submitted a number of proposed amendments for OSMRE review (Administrative Record No. KY-592). These materials included Senate Bill 285, revising Sections 350.066 through 350.070 of the Kentucky Revised Statutes (KRS), and a new subchapter (405 KAR 10:035) of the Kentucky Administrative Regulations (KAR) to implement the statutory revisions. On August 31, 1984, OSMRE announced receipt of the proposed amendments and opened the public comment period (49 FR 34529–34530). Since only one person expressed an interest in a public hearing, a public meeting was held on September 25, 1984 in place of the scheduled hearing. A summary of the meeting can be found in the Kentucky Administrative Record (KY-603). On October 12, 1984, Kentucky submitted a revised version of 405 KAR 10:035, partially in response to concerns raised at the public meeting (Administrative Record No. KY-604). Accordingly, on January 23, 1985, OSMRE reopened the public comment period for 15 days (50 FR 2996).

On June 5, 1985, OSMRE notified Kentucky of its concerns with the proposed amendments and requested further clarification, which the Commonwealth provided by letter of July 24, 1985 (Administrative Record No. KY-652).

III. Director's Findings

After a thorough review pursuant to SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17, the Director finds that the proposed amendments, as submitted on August 3, 1984 and revised on October 12, 1984, are no less stringent than SMCRA and no less effective than the Federal regulations.

Senate Bill 285 amends KRS 350.066 through 350.070 to provide that, upon receipt of a copy of a notice of noncompliance issued to a permittee for failure to maintain contemporaneous reclamation, a surety may notify the permittee that surety on any area disturbed after thirty days from the