

place at which you may make your appearance before the administrative law judge in person. The administrative law judge will also find good cause for changing the time or place of your scheduled hearing, and we will reschedule your hearing, if your reason is one of the following circumstances and is supported by the evidence:

\* \* \* \* \*

9. Amend § 416.1438 by revising the first sentence of paragraph (a) to read as follows:

**§ 416.1438 Notice of a hearing before an administrative law judge.**

(a) *Issuing the notice.* After we set the time and place of the hearing, we will mail notice of the hearing to you at your last known address, or give the notice to you by personal service, unless you have indicated in writing that you do not wish to receive this notice. \* \* \*

\* \* \* \* \*

10. Revise the third sentence of § 416.1450(b) to read as follows:

**§ 416.1450 Presenting evidence at a hearing before an administrative law judge.**

\* \* \* \* \*

(b) \* \* \* Even if all of the parties waive their right to appear at a hearing, we may notify them of a time and a place for an oral hearing, if the administrative law judge believes that a personal appearance and testimony by you or any other party is necessary to decide the case.

\* \* \* \* \*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-118327-08]

RIN 1545-BH98

#### Information Reporting for Discharges of Indebtedness

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing final and temporary regulations relating to information returns for cancellation of indebtedness by certain entities. The temporary regulations will avoid premature information reporting from

certain businesses that are currently required to report and will reduce the number of information returns required to be filed. The regulations will impact certain lenders who are currently required to file information returns under the existing regulations. The text of those temporary regulations also serves as text of these proposed regulations. This document also provides a notice of public hearing on these proposed regulations.

**DATES:** Written or electronic comments must be received by February 9, 2009. Outlines of topics to be discussed at the public hearing scheduled for March 13, 2009, must be received by February 13, 2009.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-118327-08), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-118327-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG 118327-08). The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Barbara Pettoni at (202) 622-4910; concerning submission of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Oluwafunmilayo Taylor at (202) 622-7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** contain amendments to the Income Tax Regulations (26 CFR Part 1) under section 6050P relating to information reporting for cancellation of indebtedness by certain entities. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

##### Special Analyses

It has been determined that this notice of proposed rulemaking is 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 regulations. The proposed regulations under section 6050P do not impose a collection of information on small entities. Therefore, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. The proposed regulations will reduce the number of information returns required to be filed under section 6050P rather than impose a collection of information on entities. Pursuant to section 7805(f) of the Internal Revenue Code, these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic or written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. The Treasury Department and the IRS request comments on the clarity of the proposed rules and how they may be made easier to understand. All comments will be available for public inspection and copying. A public hearing has been scheduled for March 13, 2009, beginning at 10:00 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit electronic or written comments by February 9, 2009 and an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by February 13, 2009.

A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

**Drafting Information**

The principal author of these proposed regulations is Barbara Pettoni, Office of Associate Chief Counsel (Procedure and Administration).

**List of Subjects 26 CFR Part 1**

Income tax, 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**

**Par. 1.** The authority citation for part 1 continues to read in part as follows:

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

**Par. 2.** Section 1.6050P-0 is amended as follows:

1. The introductory text is revised.
2. The entries in § 1.6050P-1(b)(2)(v) and (h)(1) are revised.
3. The entry for § 1.6050P-1T is removed.

The revisions read as follows:

**§ 1.6050P-0 Table of contents.**

This section lists the major captions that appear in § 1.6050P-1 and § 1.6050P-2.

\* \* \* \* \*

**§ 1.6050P-1 Information reporting for discharges of indebtedness by certain entities.**

\* \* \* \* \*

- (b) \* \* \*  
(2) \* \* \*

(v) [The text of the proposed entry for § 1.6050P-1(b)(2)(v) is the same as the text in § 1.6050P-1T(b)(2)(v) in § 1.6050P-0 published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

- (h) \* \* \*

(1) [The text of the proposed entry for § 1.6050P-1(h)(1) is the same as the text of § 1.6050P-1T(h)(1) in § 1.6050P-0 published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

**Par. 3.** Section 1.6050P-1 is amended by revising paragraphs (b)(2)(i)(H), (b)(2)(v) and (h)(1) to read as follows:

**§ 1.6050P-1 Information reporting for discharges of indebtedness by certain entities.**

\* \* \* \* \*

- (b) \* \* \*  
(2) \* \* \*  
(i) \* \* \*

(H) [The text of the proposed amendments to § 1.6050P-1(b)(2)(i)(H) is the same as the text of § 1.6050P-

1T(b)(2)(i)(H) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(v) [The text of the proposed amendments to § 1.6050P-1(b)(2)(v) is the same as the text of § 1.6050P-1T(b)(2)(v) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(h)(1) [The text of the proposed amendments to § 1.6050P-1(h) is the same as the text of § 1.6050P-1T(h) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

**Linda E. Stiff,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E8-26674 Filed 11-7-08; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE INTERIOR****Office of Surface Mining Reclamation and Enforcement****30 CFR Part 926**

[SATS No. MT-029-FOR, Docket ID: OSM-2008-0022]

**Montana Regulatory Program**

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

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

**SUMMARY:** We are announcing receipt of a proposed amendment to the Montana regulatory program (hereinafter, the “Montana program”) under the Surface Mining Control and Reclamation Act of 1977 (“SMCRA” or “the Act”). Montana proposes additions of rules and revisions to the Administrative Record of Montana (ARM) concerning Normal Husbandry Practices. Montana intends to revise its program to improve operational efficiency.

This document gives the times and locations that the Montana program and proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

**DATES:** We will accept written comments on this amendment until 4 p.m., mountain standard time December 10, 2008. If requested, we will hold a public hearing on the amendment on December 5, 2008. We will accept requests to speak until 4 p.m., mountain standard time, on November 25, 2008.

**ADDRESSES:** You may submit comments, identified by “MT-029-FOR”, using any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. The proposed rule has been assigned Docket ID OSM-2008-0022. If you would like to submit comments via the Federal eRulemaking portal, go to <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-2008-0022 and click on 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-2008-0022, you can view the proposed rule and submit a comment. You can also view supporting material and any comments submitted by others.

- *Mail, Hand Delivery/Courier:* Jeff Fleischman, Director, Casper Field Office, Office of Surface Mining Reclamation and Enforcement, Federal Building, 150 East B Street, Room 1018, Casper, WY 82601-1018, (307) 261-6550.

- *Fax:* (307) 261-6552.

*Instructions:* All submissions received must include the agency name and MT-029-FOR. For detailed instructions on submitting comments and additional information on the rulemaking process, see the “Public Comment Procedures” heading of the **SUPPLEMENTARY INFORMATION** section of this document.

*Docket:* Access to the docket to review copies of the Montana program, this amendment, a listing of any scheduled public hearings, and all written comments received in response to this document, may be obtained at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting the Office of Surface Mining Reclamation and Enforcement’s (OSM’s) Casper Field Office. In addition, you may review a copy of the amendment during regular business hours at the following locations:

Jeff Fleishman, Director, Casper Field Office, Office of Surface Mining Reclamation and Enforcement, Federal Building, 150 East B Street, Room 1018, Casper, WY 82601-1018, Telephone: (307) 261-6550, E-mail: [jfleischman@osmre.gov](mailto:jfleischman@osmre.gov).

Neil Harrington, Chief, Industrial and Energy Minerals Bureau, Montana Department of Environmental Quality, P.O. Box 200901, Helena, MT 59620-0901, Telephone: (406) 444-2544, E-mail: [neharrington@mt.gov](mailto:neharrington@mt.gov).

Or anytime at: <http://www.regulations.gov>, Docket ID OSM-2008-0022.