

[4830-01-M]

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

SUBCHAPTER H—INTERNAL REVENUE PRACTICE

PART 601—STATEMENT OF PROCEDURAL RULES

Miscellaneous Amendments Relating to Reorganization of the Internal Revenue Service

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document contains miscellaneous amendments to the statement of procedural rules. The statement of procedural rules sets forth the procedural rules of the Internal Revenue Service for all taxes administered by the Service. These amendments are made necessary by the reorganization of the Internal Revenue Service and the Office of Chief Counsel.

DATE: These amendments are effective as of July 2, 1978.

FOR FURTHER INFORMATION CONTACT:

Robert Waltuch of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C. 20224, Attention CC:LR:T, 202-566-3328, not a toll-free number.

SUPPLEMENTARY INFORMATION:

BACKGROUND

This document contains amendments to the statement of procedural rules (26 CFR Part 601). The amendments are necessary to conform the statement of procedural rules to the changes made by the reorganization of the Internal Revenue Service and the Office of Chief Counsel effective on July 2, 1978. These amendments are issued under the authority contained in 5 U.S.C. §§ 301 and 552.

The principal changes made by the reorganization that are reflected in the amendments are: At each level of the IRS organization (national, regional and district), services to the public are separated from other functions in order to provide assistance to taxpayers independent of enforcement and other activities, and administrative and support services are centralized.

These amendments to the statement of procedural rules do not meet the

Treasury criteria for a significant regulation under paragraph 8 of the proposed Treasury directive appearing in the FEDERAL REGISTER for Wednesday, May 24, 1978 (43 FR 22319).

RELATIONSHIP TO NOTICE OF ESTABLISHMENT OF SINGLE LEVEL OF APPEALS

These amendments are in addition to the amendments to the statement of procedural rules, relating to the establishment of a single level of appeals, that were published in the FEDERAL REGISTER on September 28, 1978 (43 FR 44484).

DRAFTING INFORMATION

The principal author of these amendments to the statement of procedural rules was Robert Waltuch of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service participated in developing the amendments, both on matters of substance and style.

ADOPTION OF AMENDMENTS TO THE STATEMENT OF PROCEDURAL RULES

Accordingly, 26 CFR Part 601 is amended as follows:

§ 601.105 (Amended).

Paragraph 1. Section 601.105 is amended as follows:

1. Paragraph (a) is amended by deleting the word "audit" wherever it appears and inserting in lieu thereof the word "examination" and by deleting the phrase "Examination Divisions".

2. Paragraph (b)(1) is amended by deleting the word "audit" wherever it appears and inserting in lieu thereof the word "examination" and by deleting the phrase "Audit Division" and inserting in lieu thereof the phrase "Examination Division".

3. Paragraph (b)(2)(ii) is amended by deleting the word "audit" wherever it appears and inserting in lieu thereof the word "examination", by deleting the word "audits" from the third sentence and inserting in lieu thereof the word "examinations", and by deleting the word "Audits" from the fourth sentence and inserting in lieu thereof the word "Examinations".

4. The heading of paragraph (b)(3) is amended by deleting the word "audit" and inserting in lieu thereof the word "examination" and by deleting the word "audit" from paragraph (b)(3) and inserting in lieu thereof the word "examination".

5. The heading of paragraph (b)(4) is amended by deleting the word "audit" and inserting in lieu thereof the word "examination".

6. Paragraph (b)(4) is amended by deleting the word "audit" from the first sentence and inserting in lieu thereof the word "examination".

7. Paragraph (b)(5)(iii)(c) and (d) is amended by deleting the phrase "Chief, Audit Division" wherever it appears and inserting in lieu thereof the phrase "Chief, Examination Division".

8. Paragraph (b)(5)(iv) (b) and (c) is amended by deleting the phrase "Chief, Audit Division" wherever it appears and inserting in lieu thereof the phrase "Chief, Examination Division", and by deleting the phrase "Director, Audit Division" from the second to last sentence of paragraph (b)(5)(iv) (c) and inserting in lieu thereof the phrase "Director, Examination Division".

9. Paragraph (e)(2) is amended by deleting the phrase "Audit Division" and inserting in lieu thereof the phrase "Examination Division", and by deleting "\$100,000" and inserting in lieu thereof "\$200,000".

10. The heading of paragraph (f) is amended by deleting the word "audit" and inserting in lieu thereof the word "examination".

11. Paragraph (f) is amended by deleting the phrase "field audits" and inserting in lieu thereof the phrase "field examinations".

12. Paragraph (i) is amended by deleting the phrase "Audit Division" and inserting in lieu thereof the phrase "Examination Division".

13. Paragraph (j)(2) is amended by deleting the word "(Audit)" and inserting in lieu thereof the word "(Examination)".

§ 601.106 (Amended).

Par. 2. Section 601.106 is amended as follows:

1. Paragraph (a)(2)(ii) is amended by deleting the word "precession" and inserting in lieu thereof the word "precession".

2. Paragraph (d)(2)(ii) is amended by deleting the phrase ", or taxes under chapter 42 of the Internal Revenue Code of 1954,".

3. Paragraph (g)(1) is amended by deleting the phrase "or any tax imposed with respect to private foundations or pension plans under chapter 42 or 43,".

§ 601.107 (Amended).

Par. 3. Section 601.107 is amended as follows:

1. The heading of § 601.107 is amended by deleting the word "Intelligence" and inserting in lieu thereof the phrase "Criminal Investigation".

2. Paragraph (a) is amended by deleting the phrase "an Intelligence Division" from the first sentence and inserting in lieu thereof the phrase "a Criminal Investigation function."

3. Paragraph (b)(1) is amended by deleting the phrase "Intelligence Division" immediately before the word "investigation" and inserting the

phrase "conducted by the Criminal Investigation Division" immediately after the word "investigation".

4. Paragraph (b)(2) is amended by deleting the phrase "district intelligence" and inserting in lieu thereof the phrase "district Criminal Investigation" and by deleting the phrase "Chief, Intelligence Division" and inserting in lieu thereof the phrase "Chief, Criminal Investigation Division".

5. Paragraph (c) is amended by deleting the phrase "Chief, Intelligence Division" and inserting in lieu thereof the phrase "Chief, Criminal Investigation Division".

§ 601.108 (Amended).

Par. 4. Paragraph (b) of § 601.108 is amended by deleting the word "Audit" and inserting in lieu thereof the word "Examination".

§ 601.202 (Amended).

Par. 5. Section 601.202 is amended as follows:

1. Paragraph (c)(4) is amended by deleting the word "(audit)" and inserting in lieu thereof the word "(examination)".

2. Paragraph (c)(5) is amended by deleting the phrase "(employee plans and exempt organizations)" and inserting in lieu thereof "(examination)".

§ 601.505 (Amended).

Par. 6. Paragraph (b) of § 601.505 is amended by deleting the phrase "Chief of Audit" wherever it appears and inserting in lieu thereof the phrase "Chief of Examination", and by deleting the phrase "Chief of Intelligence" wherever it appears and inserting in lieu thereof the phrase "Chief of Criminal Investigation".

§ 601.702 (Amended).

Par. 7. Section 601.702 is amended as follows:

1. Paragraph (b)(3)(ii) is amended as follows:

a. The phrase "Chief, Disclosure Staff" is deleted from the mailing address for the National Office and the phrase "Director, Disclosure Operations Division" is inserted in lieu thereof.

b. The phrase "One North Wacker Drive, Chicago, Ill. 60606" is deleted from the mailing address for the Midwest Region and the phrase "230 South Dearborn Street, Room 2896, Chicago, Ill. 60604" is inserted in lieu thereof.

c. The mailing address for the Central Region is amended by deleting "P.O. Box 2119" and inserting in lieu thereof "P.O. Box 1699".

d. The zip code "75202" is deleted from the mailing address for the

Southwest Region and the zip code "75222" is inserted in lieu thereof.

2. Paragraph (c)(7)(i) is amended by deleting the phrase "Chief of the Disclosure Staff" wherever it appears and inserting in lieu thereof the phrase "Director of the Disclosure Operations Division".

3. Paragraph (c)(8) is amended by deleting the phrase "Disclosure Division" wherever it appears and inserting in lieu thereof the phrase "Disclosure Litigation Division".

4. Paragraph (c)(9)(i)(C) is amended by deleting the phrase "Disclosure Division" and inserting in lieu thereof the phrase "Disclosure Litigation Division", and by deleting the phrase "Disclosure Staff" and inserting in lieu thereof the phrase "Disclosure Operations Division".

5. Paragraph (g) is amended by deleting the phrase "Chief of the Disclosure Staff" and inserting in lieu thereof the phrase "Director, Disclosure Operations Division", and by making the following changes:

a. The phrase "Chief, Disclosure Staff" is deleted from the mailing address for the National Office and the phrase "Director, Disclosure Operations Division" is inserted in lieu thereof.

b. The mailing address for the Burlington District in the North Atlantic Region is amended by deleting "11 Elmwood Avenue" and inserting in lieu thereof "11 Elmwood Avenue".

c. The mailing address for the Hartford District in the North Atlantic Region is amended by deleting the zip code "06103" and inserting in lieu thereof the zip code "06115".

d. The mailing address for the Andover Service Center in the North Atlantic Region is amended by inserting the phrase ", Stop 111" immediately after the word "Street".

e. The mailing address and the walk-in-address for the Brookhaven Service Center in the North Atlantic Region are deleted and the following addresses are inserted in lieu thereof:

"Mailing address: Director, Brookhaven Service Center, Internal Revenue Service, Attention: Disclosure Officer, Freedom of Information Request, P.O. Box 400, Stop 650, Brookhaven, N.Y. 11719.

Walk-in-address: 1040 Waverly Avenue, Holtsville, N.Y. 11742".

f. The mailing address for the Newark District in the Mid-Atlantic Region is amended by inserting ", Room 1135" immediately after "P.O. Box 270".

g. The walk-in-address for the Newark District in the Mid-Atlantic Region is amended by inserting ", Room 1135" immediately after the word "Street".

h. The mailing address for the Philadelphia District in the Mid-Atlantic

Region is amended by deleting "P.O. Box 12836" and inserting in lieu thereof "P.O. Box 12805".

i. The mailing address for the Pittsburgh District in the Mid-Atlantic Region is amended by deleting "P.O. 2488" and inserting in lieu thereof "P.O. Box 28".

j. The mailing address for the Richmond District in the Mid-Atlantic Region is amended by deleting "P.O. Box 10067" and inserting in lieu thereof "P.O. Box 10113".

k. The mailing address for the Wilmington District in the Mid-Atlantic Region is amended by deleting "P.O. Box 1205" and inserting in lieu thereof "P.O. Box 28".

l. The mailing address for the Atlanta District in the Southeast Region is amended by deleting "P.O. Box 737" and inserting in lieu thereof "P.O. Box 946".

m. The mailing address for the Birmingham District in the Southeast Region is amended by deleting "P.O. Box 715" and inserting in lieu thereof "2121 Eighth Avenue, North, Room 1232", by deleting the zip code "35201" and inserting in lieu thereof the zip code "35203", and by deleting the walk-in-address for the Birmingham District and inserting in lieu thereof the phrase "Same as mailing address".

n. The mailing address for the Greensboro District in the Southeast Region is amended by deleting the zip code "27402" and inserting in lieu thereof the zip code "27420", and by deleting the word "Place" from the walk-in-address for the Greensboro District and inserting in lieu thereof the word "Plaza".

o. The mailing address for the Jacksonville District in the Southeast Region is amended by deleting "P.O. Box 35010" and inserting in lieu thereof "P.O. Box 35045, Stop 100".

p. The mailing address for the Atlanta Service Center in the Southeast Region is amended by deleting the zip code "30341" and inserting in lieu thereof the zip code "30006".

q. The mailing address and the walk-in-address for the Memphis Service Center in the Southeast Region are deleted and the following new addresses are inserted in lieu thereof:

"Mailing address: Director, Memphis Service Center, Internal Revenue Service, Attention: Disclosure Officer, Freedom of Information Request, P.O. Box 30309, Airport Mail Facility, Memphis, Tenn. 38130.

Walk-in-address: 3131 Democrat Road, Stop 16A, Memphis, Tenn. 38130".

r. The walk-in-address for the Aberdeen District in the Midwest Region is amended by deleting "1154 Fourth Avenue SE." and inserting in lieu thereof "115 Fourth Avenue SE."

s. The mailing address for the Chicago District in the Midwest Region is amended by deleting "P.O. Box 782" and inserting in lieu thereof "P.O. Box 1193".

t. The mailing address for the Des Moines District in the Midwest Region is amended by deleting "P.O. Box 327" and inserting in lieu thereof "P.O. Box 1337", and by deleting the zip code "50302" and inserting in lieu thereof the zip code "50305".

u. The mailing address for the Milwaukee District in the Midwest Region is amended by deleting "P.O. Box 1187" and inserting in lieu thereof "P.O. Box 495".

v. The mailing address for the Springfield District in the Midwest Region is amended by deleting "P.O. Box 5053" and inserting in lieu thereof "P.O. Box 1468".

w. The mailing address for the Regional Office, Central Region, is amended by deleting "550 Main Street" and inserting in lieu thereof "P.O. Box 1699", and by deleting the zip code "45202" and inserting in lieu thereof the zip code "45201".

x. The walk-in address for the Regional Office, Central Region is amended by deleting the phrase "Same as mailing address" and inserting in lieu thereof the following new walk-in address: "Federal Office Building, 550 Main Street, Cincinnati, Ohio 45201".

y. The mailing address for the Cincinnati District in the Central Region is amended by deleting "P.O. Box 476" and inserting in lieu thereof "P.O. Box 1818".

z. The mailing address for the Cleveland District in the Central Region is amended by deleting "P.O. Box 99182" and inserting in lieu thereof "P.O. Box 99181".

aa. The mailing address for the Detroit District in the Central Region is amended by deleting "P.O. Box 84" and inserting in lieu thereof "P.O. Box 32513", and by deleting the zip code "48224" and inserting in lieu thereof the zip code "48232".

bb. The walk-in address for the Detroit District in the Central Region is deleted and the following new walk-in address is inserted in lieu thereof: "Patrick V. McNamara Federal Building, 477 Michigan Avenue, Detroit, Mich."

cc. The mailing address for the Indianapolis District in the Central Region is amended by deleting "P.O. Box 44242" and inserting in lieu thereof "P.O. Box 44687".

dd. The mailing address for the Louisville District in the Central Region is amended by deleting "P.O. Box 1735" and inserting in lieu thereof "P.O. Box 1146", and the walk-in address for the Louisville District is amended by deleting the phrase "Third Floor".

ee. The mailing address for the Parkersburg District in the Central Region is amended by deleting "425 Juliana Street" and inserting in lieu thereof "P.O. Box 1388".

ff. The walk-in address for the Parkersburg District in the Central Region is amended by deleting "Same as mailing address" and inserting in lieu thereof the following new walk-in address: "425 Juliana Street, Parkersburg, W. Va. 26101".

gg. The mailing address for the Cincinnati Service Center in the Central Region is amended by deleting the zip code "41012" and inserting in lieu thereof the zip code "41019".

hh. The mailing address for the Austin District in the Southwest Region is amended by deleting "P.O. Box 1448" and inserting in lieu thereof "P.O. Box 250".

ii. The mailing address for the Dallas District in the Southwest Region is amended by deleting the zip code "75202" and inserting in lieu thereof the zip code "75242".

jj. The mailing address for the Denver District in the Southwest Region is amended by deleting "P.O. Box 1378" and inserting in lieu thereof "1050 17th Street", and by deleting the zip code "80201" and inserting in lieu thereof the zip code "80265".

kk. The walk-in address for the Denver District in the Southwest Region is deleted and the phrase "Same as mailing address" is inserted in lieu thereof.

ll. The walk-in address for the Little Rock District in the Southwest Region is amended by inserting the word "Avenue" immediately after the word "Capitol".

mm. The mailing address for the New Orleans District in the Southwest Region is amended by deleting "P.O. Box 30350" and inserting in lieu thereof "P.O. Box 30309".

nn. The walk-in address for the New Orleans District in the Southwest Region is amended by deleting "600 South Street" and inserting in lieu thereof "500 Camp Street".

oo. The mailing address for the Boise District in the Western Region is amended by deleting "P.O. Box 041" and inserting in lieu thereof "Box 041" immediately after the word "Street".

pp. The mailing address for the Helena District in the Western Region is amended by deleting "Federal Building, Second Floor West" and inserting in lieu thereof "318 North Park Avenue".

qq. The mailing address for the Honolulu District in the Western Region is amended by deleting "P.O. Box 2810" and inserting in lieu thereof "P.O. Box 50084", and by deleting the zip code "96803" and inserting in lieu thereof the zip code "96850".

rr. The walk-in address for the Honolulu District in the Western Region is amended by deleting "335 Merchant Street" and inserting in lieu thereof "300 Ala Moana".

ss. The mailing address for the Portland District in the Western Region is amended by deleting "P.O. Box 4185" and inserting in lieu thereof "P.O. Box 3341".

tt. The walk-in address for the Salt Lake City District in the Western Region is amended by deleting "465 South 400 East" and inserting in lieu thereof "465 South Fourth East".

uu. The mailing address for the San Francisco District in the Western Region is amended by deleting "P.O. Box 36020" and inserting in lieu thereof "450 Golden Gate Avenue, Box 36040".

vv. The walk-in address for the San Francisco District in the Western Region is deleted and the phrase "Same as mailing address" is inserted in lieu thereof.

ww. The mailing address for the Seattle District in the Western Region is amended by deleting "915 Second Avenue" and inserting in lieu thereof "P.O. Box 12887", and by deleting the zip code "98104" and inserting in lieu thereof the zip code "98174".

xx. The walk-in address for the Seattle District in the Western Region is amended by deleting the phrase "Same as mailing address" and inserting in lieu thereof the following new walk-in address: "915 Second Avenue, Seattle, Wash. 98104".

JEROME KURTZ,

Commissioner of Internal Revenue.

[FR Doc. 78-32157 Filed 11-14-78; 8:45 am]

[6560-01-M]

Title 40—Protection of Environment

CHAPTER I—ENVIRONMENTAL PROTECTION AGENCY

SUBCHAPTER C—AIR PROGRAMS

[FRL 1005.8]

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

Air Pollution Control Pinal-Gila, Cocino, Yuma, and Mohave County Regulations, State of Arizona

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rulemaking.

SUMMARY: It is the purpose of this action to promulgate final approval or disapproval of county air pollution control regulations in Pinal-Gila, Co-