

APPENDIX A TO PART 11—FEE  
SCHEDULE FOR FY 2004—Continued

State/County	Rate per acre
Park Teton Weston	
All other zones .....	6.16

<sup>1</sup>Note: Broomfield County created November 2001 from parts of Adams, Boulder, Jefferson and Weld Counties.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 301, and 602

[TD 9096]

RIN 1545-BC53

Installment Payments

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Removal of final regulations.

**SUMMARY:** This document removes regulation §§ 1.6152-1 and 301.6152-1 relating to installment payments made pursuant to section 6152 of the Internal Revenue Code. These regulations are obsolete because section 6152 was repealed for tax years beginning after December 31, 1986. The removal of these regulations will not affect taxpayers.

**DATES:** The removal of these regulations is effective December 3, 2003.

**FOR FURTHER INFORMATION CONTACT:** Janice R. Feldman, (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION

Background and Explanation of Provisions

This document removes one section from the Income Tax Regulations (26 CFR part 1) and one section from the Procedure and Administration Regulations (26 CFR part 301) relating to installment payments made pursuant to section 6152 of the Internal Revenue Code. Section 6152, prior to its repeal in 1986, generally permitted a decedent's estate to pay income taxes in four equal installments, with the fourth installment due on or before 9 months after the date prescribed for the payment of the tax. Section 6152 was repealed by section 1404(c)(1) of the Tax Reform Act of 1986, (Pub. L. 99-514, 100 Stat. 2714), applicable to taxable years beginning after December 31, 1986. The repeal of

section 6152 has rendered §§ 1.6152-1 and 301.6152-1 obsolete.

Section 1.6152-1 was added by TD 6364, published in the **Federal Register** for November 26, 1960 (25 FR 12138). Section 1.6152-1 was amended by TD 6914 (32 FR 3819) and by TD 7953 (49 FR 19643). Section 1.6152-1, as amended, provides that corporations (relevant only with respect to provisions in regulation 6152 repealed in 1982) and estates of decedents may elect to pay income taxes in installments.

Section 301.6152-1 was added by TD 6498 (25 FR 10154) published in the **Federal Register** for October 25, 1960. Section 301.6152-1 provides that the regulations relating to the installment payments of income taxes are found at § 1.6152-1.

Effect on Other Documents

The final regulation § 1.6152-1 published in the **Federal Register** for May 9, 1984 (49 FR 19643) and the final regulation § 301.6152-1 published in the **Federal Register** for October 25, 1960 (25 FR 10154) are removed as of December 3, 2003.

Special Analyses

It has been determined that the removal of these regulations is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. Because this rule merely removes regulatory provisions made obsolete by statute, prior notice and comment and a delayed effective date are unnecessary and contrary to the public interest. 5 U.S.C. 553(b)(B) and (d). Because no notice of proposed rulemaking is required, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply.

Drafting Information

The principal author of the removals of these regulations is Janice R. Feldman of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division).

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 301

Employment taxes, Estate taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

26 CFR Part 602

Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

■ Accordingly, 26 CFR parts 1, 301, and 602 are amended as follows:

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 \* \* \*

§ 1.6152-1 [Removed]

■ **Par. 2.** Section 1.6152-1 is removed.

PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 3.** The authority citation for part 301 continues to read in part as follows:

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

§ 301.6152-1 [Removed]

■ **Par. 4.** Section 301.6152-1 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 \* \* \*

§ 602.101 [Amended]

■ **Par. 6.** In § 602.101, paragraph (b) is amended by removing the entry for 1.6152-1 from the table.

Approved: November 19, 2003.

Robert E. Wenzel,

Deputy Commissioner for Services and Enforcement.

Pamela F. Olson,

Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF AGRICULTURE

Forest Service

36 CFR Part 242

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

50 CFR Part 100

Subsistence Management Regulations for Public Lands in Alaska, Subpart D; Seasonal Adjustments—Units 9(D), 10 and 24

AGENCIES: Forest Service, USDA; Fish and Wildlife Service, Interior.

ACTION: Seasonal adjustments.