

hereby proposed to be amended by the attached order which is published with this decision.

Determination of Producer Approval and Representative Period

December 1984 is hereby determined to be the representative period for the purpose of ascertaining whether the issuance of the order, as amended and as hereby proposed to be amended, regulating the handling of milk in the Texas marketing area is approved or favored by producers, as defined under the terms of the order (as amended and as hereby proposed to be amended), who during such representative period were engaged in the production of milk for sale within the aforesaid marketing area.

List of Subjects in 7 CFR Part 1126

Milk Marketing Orders, Milk, Dairy products.

Signed at Washington, D.C., on: March 6, 1985.

Karen Darling,

Acting Assistant Secretary, Marketing and Inspection Services.

[FR Doc. 85-5723 Filed 3-8-85; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 310

[Docket No. 80N-0419]

Aphrodisiac Drug Products for Over-the-Counter Human Use

Correction

In FR Doc. 85-676 beginning on page 2168 in the issue of Tuesday, January 15, 1985, make the following correction:

On page 2170, first column, in § 310.528(a), in the second line, "gotu kola ginseng," should read "gotu kola, Korean ginseng,".

BILLING CODE 1505-01-M

21 CFR Part 334

[Docket No. 76N-036L]

Laxative Drug Products for Over-the-Counter Human Use; Tentative Final Monograph

Correction

In FR Doc. 85-668 beginning on page 2124 in the issue of Tuesday, January 15, 1985, make the following correction:

On page 2130, first column, last line of the column, insert the following after

"word"; " 'warning' be replaced by the signal word".

BILLING CODE 1505-01-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[EE-1-85]

Restrictions on Church Tax; Inquiries and Examinations; Proposed Rulemaking

AGENCY: Internal Revenue Service, Treasury.

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

SUMMARY: In the Rules and Regulations portion of this issue of the *Federal Register*, the Internal Revenue Service is issuing Temporary Procedure and Administration Tax Regulations § 301.7611-1T (Treasury Decision 8013) relating to the procedures for conducting church tax inquiries and examinations. The text of those temporary regulations also serves as the comment document for this notice of proposed rulemaking.

DATES: Written comments and requests for a public hearing must be delivered or mailed before May 10, 1985. The regulations are proposed to apply to all church tax inquiries and examinations beginning after December 31, 1984 and are proposed to be effective after December 31, 1984. Examinations commenced prior to January 1, 1985, will be conducted pursuant to section 7605(c) of the Internal Revenue Code of 1954.

ADDRESS: Send comments and requests for a public hearing to: Commissioner of Internal Revenue, Attention: CC:LR:T (EE-1-85), Washington, D.C. 20224.

FOR FURTHER INFORMATION CONTACT:

Monice Rosenbaum of the Employee Plans and Exempt Organizations Division, Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224, Attention: CC:LR:T (EE-1-85), 202-566-3938 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations in the Rules and Regulations portion of this issue of the *Federal Register* amends 26 CFR by adding a new § 301.7611-1T. The final regulations which are proposed to be based on the temporary regulations would amend 26 CFR by adding new § 301.7611-1 to Part 301 (Procedure and

Administration). The regulations are proposed to be issued under the authority contained in section 7805 of the Code (68A Stat. 917, 26 U.S.C. 7805). For the text of the temporary regulations, see F.R. Doc. 85-5750 (T.D. 8013) published in the Rules and Regulations portion of this issue of the *Federal Register*.

Special Analysis

The Commissioner of Internal Revenue has determined that this proposed rule is not a major rule as defined in Executive Order 12291 and that a Regulatory Impact Analysis is therefore not required. Although this document is a notice of proposed rulemaking which solicits public comment, the Internal Revenue Service has concluded that the regulations proposed herein are interpretative and that the notice and public procedure requirements of 5 U.S.C. 553 do not apply. Accordingly, these proposed regulations do not constitute regulations subject to the Regulatory Flexibility Act (5 U.S.C. chapter 6).

Comments and Requests for a Public Hearing

Before adopting the temporary regulations referred to in this document as final regulations, consideration will be given to any written comments that are submitted (preferably 8 copies) to the Commissioner of Internal Revenue. All comments will be available for public inspection and copying. A public hearing will be held upon written request to the Commissioner by any person who has submitted written comments. If a public hearing is held, notice of the time and place will be published in the *Federal Register*.

Drafting Information

The principal author of these proposed regulations is Monice Rosenbaum of the Employee Plans and Exempt Organizations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in developing the regulations, both on matters of substance and style.

List of Subjects in 26 CFR Part 301

Administrative practice and procedure, Bankruptcy, Courts, Crime, Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Investigations, Law enforcement, Penalties, Pensions, Statistics, Taxes.