

PART 953—IRISH POTATOES GROWN IN SOUTHEASTERN STATES

1. The authority citation for 7 CFR Part 953 continues to read as follows:

Authority: Secs. 1-19, 48 Stat. 31, as amended; 7 U.S.C. 601-674.

2. A new § 953.246 is added to read as follows:

§ 953.246 Expenses and assessment rate.

Expenses of \$11,000 by the Southeastern Potato Committee are authorized, and an assessment rate of \$0.01 per hundredweight of potatoes is established for the fiscal period ending May 31, 1990. Unexpected funds may be carried over as a reserve.

Dated: May 8, 1989.

William J. Doyle,

Associate Deputy Director, Fruit and Vegetable Division.

[FR Doc. 89-11401 Filed 5-11-89; 8:45 am]

BILLING CODE 3410-02-M

7 CFR Parts 1079 and 1030

[Docket No. AO-295-A38; DA-88-111 and DA-89-009]

Milk in the Iowa Marketing Area; Extension of Time for Filing Exceptions on Proposed Amendments to Tentative Marketing Agreement and to Order; and Milk in the Chicago Regional Marketing Area; Extension of Time for Filing Comments on Proposed Termination of Rule

AGENCY: Agricultural Marketing Service, USDA.

ACTION: Extension of time for filing exceptions and comments to proposed rules.

SUMMARY: This notice extends the time for filing exceptions to a recommended decision issued concerning proposed amendments to the Iowa milk marketing order, and for filing comments concerning a proposal to terminate a provision of the Chicago Regional milk marketing order. Both documents were issued on April 12, 1989. Central Milk Producers Cooperative requested the additional time in order to complete an analysis and prepare comments on both documents.

DATE: Exceptions now are due on or before May 30, 1989.

ADDRESS: Exceptions (four copies) should be filed with the Hearing Clerk, Room 1083, South Building, United States Department of Agriculture, Washington, DC 20250.

FOR FURTHER INFORMATION: Richard A. Glandt, Marketing Specialist, USDA/AMS/Dairy Division, Order Formulation

Branch, Room 2988, South Building, P.O. Box 96456, Washington, DC 20090-6456 (202) 447-4829.

SUPPLEMENTARY INFORMATION: Prior documents in the proceeding:

Notice of Hearing: Issued July 11, 1988; published July 13, 1988 (53 FR 26446).

Correction: Published July 20, 1988 (53 FR 27450).

Notice of Rescheduled Hearing: Issued July 21, 1988; published July 25, 1988 (53 FR 27863).

Recommended Decision: Issued April 12, 1989; published April 18, 1989 (54 FR 15417).

Correction: Published May 3, 1989 (54 FR 18979).

Proposed Termination: Issued April 12, 1989; published April 18, 1989 (54 FR 15413).

Notice is hereby given that the time for filing exceptions to the recommended decision with respect to the proposed amendments to the tentative marketing agreement and to the order regulating the handling of milk in the Iowa marketing area and for filing comments on the proposed termination of a provision of the order regulating the handling of milk in the Chicago Regional marketing area, which were issued April 12, 1989, is hereby extended to May 30, 1989.

This notice is issued pursuant to the provisions of the Agricultural Marketing Agreement of 1937, as amended (7 U.S.C. 601-674), and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900).

List of Subjects in 7 CFR Parts 1079 and 1030

Milk marketing orders, Milk, Dairy products.

The authority citation for 7 CFR Parts 1079 and 1030 continues to read as follows:

Authority: Secs. 1-19, 48 Stat. 31, as amended; 7 U.S.C. 601-674.

Signed at Washington, DC, on May 8, 1989.

J. Patrick Boyle,

Administrator.

[FR Doc. 89-11402 Filed 5-11-89; 8:45 am]

BILLING CODE 3410-02-M

Animal and Plant Health Inspection Service

[Docket No. 89-057]

9 CFR Part 11**Horse Protection Regulations**

AGENCY: Animal and Plant Health Inspection Service, USDA.

ACTION: Advance notice of proposed rulemaking.

SUMMARY: We are soliciting public comment on changes that we are considering proposing regarding the Horse Protection regulations (referred to below as the regulations). The amendments to the regulations would make more specific what Designated Qualified Person (DQP) inspectors must look for when examining horses at pre-show inspections.

DATE: Consideration will be given only to comments received on or before July 11, 1989.

ADDRESSES: To help ensure that your comments are considered, send an original and three copies to Helene R. Wright, Chief, Regulatory Analysis and Development, PPD, APHIS, USDA, Room 866, Federal Building, 6505 Belcrest Road, Hyattsville, MD 20782. Please state that your comments refer to Docket No. 89-057. Comments received may be inspected at USDA, Room 1141, South Building, 14th Street and Independence Avenue SW., Washington, DC, between 8 a.m. and 4:30 p.m., Monday through Friday, except holidays.

FOR FURTHER INFORMATION CONTACT:

Dr. Morley Cook, Senior Staff Veterinarian, Animal Care Staff, Regulatory Enforcement and Animal Care, APHIS, USDA, Room 269, Federal Building, 6505 Belcrest Road, Hyattsville, MD 20782, 301-436-8790.

SUPPLEMENTARY INFORMATION: The practice known as "soring" is the injuring of show horses to improve their performance in the show ring. In 1970, Congress passed the Horse Protection Act (15 U.S.C. 1821-1831 (1982)), referred to below as the Act, to eliminate the practice of soring, by forbidding the showing or selling of sored horses. Exercising our rulemaking power under the Act, we issued regulations at 9 CFR Part 11, referred to below as the regulations, that prohibit soring devices and soring methods. In 1979, in response to congressional mandate, we established procedures under which, in addition to our personnel, other designated individuals are trained to conduct pre-show inspections. These individuals, referred to as Designated Qualified Persons (DQP's), are trained and licensed under industry-sponsored DQP programs that we certify and supervise.

The requirements for DQP licensing are set forth in § 11.7 of the regulations. As part of the licensing process, prospective DQP's are trained in the guidelines we have established for

examining a horse prior to exhibition. These inspection procedures include both palpation of the horse's pasterns and visual examination of the horse. However, representatives of both the horse industry and animal welfare organizations have suggested that the current guidelines for pre-show examination of a horse are not detailed enough to ensure a uniform and adequate inspection of all horses examined by DQP's. We agree that a clarification of inspection procedures would probably result in more thorough examination of horses inspected under the Act. Therefore, at this time we are soliciting comments on how best to clarify and make more specific pre-show inspection guidelines, so as to most effectively detect sore horses.

Authority: 15 U.S.C. 1823, 1824, 1825, and 1828; 44 U.S.C. 3508.

Done in Washington, DC, this 8th day of May 1989.

James W. Glosser,

Administrator, Animal and Plant Health Inspection Service.

[FR Doc. 89-11467 Filed 5-11-89; 8:45 am]

BILLING CODE 3410-34-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[PS-001-89]

RIN 1545-AM88

Limitations on Passive Activity Losses and Credits—Definition of Activity

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 regulations relating to the definition of "activity" for purposes of applying the limitations on passive activity losses and passive activity credits. The text of those temporary regulations also serves as the comment document for this notice of proposed rulemaking.

DATES: These regulations are proposed to be effective for taxable years beginning after December 31, 1988. Comments and requests for a public hearing must be delivered or mailed by August 31, 1989.

ADDRESS: Send comments and requests for a public hearing to: Internal Revenue

Service, 1111 Constitution Avenue, NW., Room 4429, Washington, DC 20224 (Attn: CC:CORP:T:R (PS-001-89)).

FOR FURTHER INFORMATION CONTACT: Robert Stoddart or Michael J. Grace at 202-560-4751 (not a toll-free number), or at Internal Revenue Service, 1111 Constitution Avenue, NW., Room 4429, Washington, DC 20224 (Attn: CC:CO-RP:T:R (PS-001-89)).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

This notice of proposed rulemaking contains requirements for collecting information, which have been submitted to the Office of Management and Budget for review under the Paperwork Reduction Act of 1980 (44 U.S.C. 3504(h)). Comments on the requirements should be sent to the Office of Management and Budget, Paperwork Reduction Project, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer TR:FP, Washington, DC 20224.

The collections of information in this regulation are in § 1.469-4T (k) and (o). The Internal Revenue Service requires this information to identify certain undertakings that taxpayers elect to treat as separate activities and to ascertain that taxpayers have made proper, timely elections. This information will be used to verify that taxpayers have accounted for their interests in the separate activities as section 469 requires. The likely respondents are individuals, farms, and businesses.

These estimates are an approximation of the average time expected to be necessary for a collection of information. They are based on such information as is available to the Internal Revenue Service. Individual respondents may require more or less time, depending on their circumstances.

The estimated figures below represent only the estimated time for the physical preparation of any writing requirement that may be imposed by § 1.469-4T (k) or (o). They do not represent an estimation of the actual time for making the decisions, judgments, computations, and studies that may be necessary to satisfy the requirements of section 469 or to determine whether an election should be made.

Estimated total annual reporting burden: 3,000 hours.

Estimated annual burden per respondent for making a written election varies from 5 minutes to 15 minutes, depending on individual circumstances, with an estimated average of 8 minutes.

Estimated number of respondents: 30,000.

Estimated annual frequency of responses: once (for each of two possible elections).

Submission to Small Business Administration

Pursuant to section 7805(f) of the Code, the rules proposed in this document will be submitted to the Administrator of the Small Business Administration for comment on their impact on small business.

Background

The temporary regulations in the Rules and Regulations portion of this issue of the *Federal Register* add rules under § 1.469-4T to Title 26 of the Code of Federal Regulations. Section 1.469-4T defines the term "activity" for purposes of applying the limitations on passive activity losses and passive activity credits. The temporary regulations also amend certain provisions of previously issued temporary regulations under section 469 (53 FR 5686, February 25, 1988 (T.D. 8175)).

The temporary regulations reflect the amendment of the Internal Revenue Code by sections 501 and 502 of the Tax Reform Act of 1988 (Pub. L. 99-514), section 10212 of the Revenue Act of 1987 (Pub. L. 100-203), and sections 1005(a) and 2004(g) of the Technical and Miscellaneous Revenue Act of 1988 (Pub. L. 100-647). This document proposes to adopt the temporary regulations as final regulations. Accordingly, the text of the temporary regulations serves as the comment document for this notice of proposed rulemaking. In addition, the preamble to the temporary regulations explains the proposed and temporary rules.

For the text of the temporary regulations, see T.D. 8253, published in the Rules and Regulations portion of this issue of the *Federal Register*.

Special Analyses

These proposed rules are not major rules as defined in Executive Order 12291. Therefore, a Regulatory Impact Analysis is not required.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted, consideration will be given to any written comments that are submitted (preferably a signed original and seven copies) to the Internal Revenue Service. All comments will be available for public inspection and copying. A public hearing will be scheduled and held upon written request by any person who submits written comments on the proposed rules. Notice