

[4830-01-u]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-209640-93]

RIN 1545-AR69

TeleFile Voice Signature Test

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of cross-referencing notice of proposed rulemaking.

SUMMARY: This document withdraws the notice of proposed rulemaking relating to the Telefile Voice Signature test that was published in the **Federal Register** on December 27, 1993. The notice of proposed rulemaking cross-referenced temporary regulations published on the same day that provided that an individual federal income tax return completed as part of the Telefile Voice Signature test would be treated as a return that is signed, authenticated, verified and filed by the taxpayer as required by the Internal Revenue Code.

EFFECTIVE DATE: These regulations are effective July 18, 2000.

FOR FURTHER INFORMATION CONTACT: Beverly A. Baughman (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On December 27, 1993, the IRS issued proposed regulations (REG-209640-93) in the **Federal Register** (58 FR 68335) under

sections 6012, 6061, and 6065 relating to the TeleFile Voice Signature test. The notice of proposed rulemaking cross-referenced temporary regulations published in the **Federal Register** for the same day (58 FR 68295). Although written comments and requests for a public hearing were solicited, no written or oral comments were received and no public hearing was requested or held. Because the applicable temporary regulations apply only to 1992 and 1993 calendar year returns, the IRS has decided not to finalize those regulations and, thus, is withdrawing the proposed regulations.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Withdrawal of Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking that was published in the

Federal Register on December 27, 1993, (58 FR 68335) is withdrawn.

Robert E. Wenzel
Deputy Commissioner of Internal Revenue