

Withdrawal of Notice of Proposed Rulemaking

Requirement of Making Quarterly Payments of the Railroad Unemployment Repayment Tax

REG-209116-89

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws the notice of proposed rulemaking relating to the time and manner of making payments of the railroad unemployment repayment tax. The proposed regulations were published in the **Federal Register** on May 13, 1993. The railroad unemployment repayment tax provisions are no longer operative; therefore, these proposed regulations are obsolete.

FOR FURTHER INFORMATION CONTACT: Kyle Finizio at (202) 622-6040 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On May 13, 1993, the IRS published a notice of proposed rulemaking (EE-79-89, 1993-1 C.B. 635) in the **Federal Register** (58 FR 28374) that proposed amendments to the Employment Tax Regulations under sections 6011, 6157, and 6302 of the Internal Revenue Code (Code) of 1986. These proposed regulations stated the time and manner of making payments of the railroad unemployment repayment tax (sections 3321-3322 of the Code). Section 3321(c) of the Code provides for the termination of the tax when certain loans to the railroad unemployment fund are repaid. Because this repayment occurred on June 29, 1993, the railroad unemployment repayment tax provisions are no longer operative. Thus, no railroad unemployment repayment taxes are payable with respect to rail wages paid after July 1, 1993. See Announcement 93-128 (1993-30 I.R.B. 88).

Therefore, proposed regulations §§ 31.6011(a)-3A, 31.6157-1, and 31.6302(c)-2A are hereby withdrawn.

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Accordingly, under the authority of 26 U.S.C. 7805 and 26 U.S.C. 6302, proposed regulations §§ 31.6011(a)-3A, 31.6157-1, and 31.6302(c)-2A published in the **Federal Register** on May 13, 1993 (58 FR 28374), are withdrawn.

Robert E. Wenzel,
*Deputy Commissioner
of Internal Revenue.*

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