

Exhibit 58

"(b) **REGULATIONS.**—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this chapter, including such changes in the application of the energy regulations for purposes of this chapter as may be necessary or appropriate to carry out such purposes.

26 USC 4998.

"SEC. 4998. CROSS REFERENCES.

"(1) For additions to the tax and additional amount for failure to file tax return or to pay tax, see section 6651.

"(2) For additions to the tax and additional amounts for failure to file certain information returns, registration statements, etc., see section 6652.

"(3) For additions to the tax and additional amounts for negligence and fraud, see section 6653.

"(4) For additions to the tax and additional amounts for failure to make deposit of taxes, see section 6658.

"(5) For additions to the tax and additional amounts for failure to collect and pay over tax, or attempt to evade or defeat tax, see section 6672.

"(6) For criminal penalties for attempt to evade or defeat tax, willful failure to collect or pay over tax, willful failure to file return, supply information, or pay tax, and for fraud and false statements, see sections 7201, 7202, 7203, and 7206.

"(7) For criminal penalties for failure to furnish certain information regarding windfall profit tax on domestic crude oil, see section 7241."

(2) **CLERICAL AMENDMENT.**—The table of chapters for subtitle D is amended by adding at the end thereof the following new item:

"CHAPTER 45. Windfall profit tax on domestic crude oil."

26 USC 164.

(b) **DEDUCTIBILITY OF WINDFALL PROFIT TAX.**—The first sentence of section 164(a) (relating to deduction for taxes) is amended by inserting after paragraph (4) the following new paragraph:

Ante, p. 230.

"(5) The windfall profit tax imposed by section 4986."

(c) **TIME FOR FILING RETURN OF WINDFALL PROFIT TAX; DEPOSITARY REQUIREMENTS.**—

(1) **TIME FOR FILING RETURN OF WINDFALL PROFIT TAX.**—

(A) Part V of subchapter A of chapter 61 (relating to time for filing returns and other documents) is amended by adding at the end thereof the following new section:

26 USC 6076.

"SEC. 6076. TIME FOR FILING RETURN OF WINDFALL PROFIT TAX.*Ante*, p. 244.

"(a) **GENERAL RULE.**—Except in the case of a return required by regulations prescribed under section 4995(a)(5), each return—

Ante, p. 230.

"(1) of the tax imposed by section 4986 (relating to windfall profit tax) for any taxable period (within the meaning of section 4996(b)(7)), or

"(2) by a person required under section 4995(a) to withhold the windfall profit tax for any taxable period, shall be filed not later than the last day of the second month following the close of the taxable period.

"(b) **CROSS REFERENCE.**—

"For depositary requirements applicable to the tax imposed by section 4986, see section 4995(b)."

(B) The table of sections for such part V is amended by adding at the end thereof the following new item:

"Sec. 6076. Time for filing return of windfall profit tax."

26 USC 6302.

(2) **CROSS REFERENCE.**—Subsection (d) of section 6302 is amended to read as follows:

"(d) **CROSS REFERENCES.**—