§ 301.7433 Civil cause of action for certain unauthorized collection actions.

(a) *In general.* If, in connection with the collection of a federal tax with respect to a taxpayer, an officer or an employee of the Internal Revenue Service recklessly or intentionally disregards any provision of the Internal Revenue Code or any regulation promulgated under the Internal Revenue Code, such taxpayer may bring a civil action for damages against the United States in federal district court. The taxpayer has a duty to mitigate damages. The total amount of damages recoverable is the lesser of $1,000,000 ($100,000 if the act giving rise to damages occurred before July 31, 1996) or the sum of—

(1) The actual, direct economic damages sustained as a proximate result of the reckless or intentional actions of the officer or employee; and

(2) Costs of the action.

* * * * *

(d) *Exhaustion of administrative remedies in suits brought prior to July 31, 1996*—(1) *General.* With respect to civil actions filed in federal district court prior to July 31, 1996, no action may be maintained before the exhaustion of administrative remedies. Administrative remedies are exhausted on the earlier of the following dates—

(i) The date the decision is rendered on an administrative claim filed in accordance with paragraph (f) of this section; or

(ii) The date six months after the date an administrative claim is filed in accordance with paragraph (f) of this section.

(2) *Exception.* If an administrative claim is filed in accordance with paragraph (f) of this section during the last six months of the period of limitations described in paragraph (g) of this section, the taxpayer may file an action in federal district court any time after the administrative claim is filed and before the expiration of the period of limitations.

(3) *No action in federal district court for any sum in excess of the dollar amount sought in the administrative claim.* With respect to civil actions filed in federal district court prior to July 31, 1996, no action may be instituted for any sum in excess of the amount (already incurred and estimated) of the administrative claim filed under paragraph (f) of this section, except where the increased amount is based upon newly discovered evidence not reasonably discoverable at the time the administrative claim was filed, or upon allegation and proof of intervening facts relating to the amount of the claim.

(e) *Exhaustion of administrative remedies in suits brought after July 30, 1996*—(1) *General.* With respect to civil actions filed in federal district court after July 30, 1996, the amount of damages awarded under paragraph (a) of this section may be reduced if the court determines that the taxpayer has not exhausted the administrative remedies available within the Internal Revenue Service.

(2) *Administrative remedies exhausted.* Administrative remedies shall be considered exhausted on the earlier of—

(i) The date the decision is rendered on a claim filed in accordance with paragraph (f) of this section; or

(ii) The date six months after the date an administrative claim is filed in accordance with paragraph (f) of this section.

(f) *Procedures for an administrative claim*—(1) *Manner.* An administrative claim for damages shall be sent in writing to the district director (marked for the attention of the Chief, Special Procedures Function) of the district in which the taxpayer resides.

(2) *Form.* The administrative claim shall include—

(i) The name, current address, current home and work telephone numbers and any convenient times to be contacted, and taxpayer identification number of the taxpayer making the claim;

(ii) The grounds, in reasonable detail, for the claim (include copies of any available substantiating documentation or correspondence with the Internal Revenue Service);

(iii) A description of the injuries incurred by the taxpayer filing the claim (include copies of any available substantiating documentation or evidence);

(iv) The dollar amount of the claim, including any damages that have not yet been incurred but which are reasonably foreseeable (include copies of any available substantiating documentation or evidence); and

(v) The signature of the taxpayer or the taxpayer's duly authorized representative as defined in paragraph (f)(3) of this section.

(3) *Duly authorized representative.* For purposes of paragraph (f)(2)(v) of this section, a duly authorized representative is any attorney, certified public accountant, enrolled actuary, or any other person permitted to represent the taxpayer before the Internal Revenue Service who is not disbarred or suspended from practice before the Internal Revenue Service and who has a written power of attorney executed by the taxpayer.

* * * * *

Michael P. Dolan,

Deputy Commissioner of Internal Revenue.

[FR Doc. 97–33791 Filed 12–30–97; 8:45 am]

BILLING CODE 4830–01–U

DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Parts 250, 243 and 290, and 43 CFR Part 4

RIN 1010–AC21 and AC08

Administrative Appeals Process and Policy for Release of Third-Party Proprietary Information

AGENCY: Minerals Management Service, Interior.

ACTION: Notice of a public workshop, withdrawal of a proposed rule.

SUMMARY: The Minerals Management Service (MMS) has withdrawn the proposed rule published in the **Federal Register** on April 4, 1997 (62 FR 16116), which would have authorized release of third-party proprietary information in certain circumstances to parties involved in appeals and alternative dispute resolution efforts. In addition, MMS plans to revise the notice of proposed rule published in the **Federal Register** on October 28, 1996 (61 FR 55607), which would have amended regulations governing the administrative appeals process. Based in large part on a report from the Royalty Policy Committee, which provides advice to the Secretary of the Interior under the authority of the Federal Advisory Committee Act, MMS plans to revise its regulations governing its administrative appeals and alternative dispute resolution processes, including authority for disclosure of third-party proprietary information. The MMS will hold a public workshop to discuss these matters before issuing the revised notice of proposed rule. Interested parties are invited to attend and participate in the workshop and are requested to register in advance.

DATES: The public workshop will be held on Tuesday, January 27, 1998, 8:30 a.m.—3:00 p.m., Mountain Standard Time.

ADDRESSES: The workshop will be held at the Embassy Suites, Denver Southeast, 7525 East Hampden Avenue, Denver, Colorado 80231, telephone number (303) 696–6644.

FOR FURTHER INFORMATION CONTACT: Mr. Hugh Hilliard, Chief, Appeals Division

(MS 9300), or Ms. Charlotte Bennett, Appeals Division, Minerals Management Service, 1849 C Street, NW., Washington, D.C. 20240, telephone number (202) 208–2622, fax number (202) 219–5565, e:mail: Hugh Hilliard@mms.gov or Charlotte __Bennett@mms.gov.

SUPPLEMENTARY INFORMATION: In response to the notice of proposed rule to amend regulations governing the administrative appeals process, published in the **Federal Register** on October 28, 1996 (61 FR 55607), MMS received as a comment a comprehensive report from the Royalty Policy Committee (RPC), which adopted a recommendation from its Appeal and Alternative Dispute Resolution Subcommittee. The RPC, which is composed of representatives from States, Indian tribes and allottees, the mineral industries, other Federal agencies, and the public, advises the Secretary of the Interior under a charter authorized by the Federal Advisory Committee Act. On March 27, 1997, the RPC sent its report to the Secretary and requested adoption of its proposal in lieu of the October 28, 1996, proposed rule.

The Secretary sent a response to the RPC on September 22, 1997, stating that the Department planned to prepare revised proposed regulations to implement the RPC proposal, with several changes. In general, the changes proposed by the RPC, as modified and approved by the Secretary, will be as follows:

- Increase efforts to resolve policy disputes before conducting audits of royalty payments;
- Further encourage informal resolution of disputes;
- Clarify the standing of Indian lessors and states in the administrative appeals process; and
- Restructure the appeals process to encourage earlier development of the administrative record, facilitate settlement efforts, impose time limitations on the appeals process, and allow for appeals to be filed with the Interior Board of Land Appeals (IBLA) rather than with MMS so that appellants can obtain a faster, more independent review of legal issues raised on appeal.

The Secretary also stated that the public would have the opportunity to comment on these proposed regulations, which could change before they become final.

Thus, MMS intends to withdraw the October 28, 1996 (61 FR 55607), notice of proposed rule when it publishes the revised notice of proposed rule responding to the RPC report. Since the revised proposed rule will contain provisions that will allow for appeals to be considered by the IBLA much earlier than they are under current procedures, MMS plans to rely on regulations for release of third-party proprietary information as set out at 43 CFR 4.31. Consequently, MMS has withdrawn the April 4, 1997 (62 FR 16116), proposed rule, but will incorporate in the revised notice of proposed rule on the appeals process any contents of the withdrawn rule that may be needed to supplement current regulations at 43 CFR 4.31.

The revised notice of proposed rule will affect not only appeals involving actions taken by officials of the MMS's Royalty Management Program, but also will affect appeals involving actions taken by the Offshore Minerals Management program of MMS under the regulations at 30 CFR Part 250. In addition, the rule will affect activities of the Office of Hearings and Appeals, Interior Board of Land Appeals, as set out at 43 CFR Part 4 (though these effects are expected to be limited to appeals generated by actions of the Minerals Management Service).

While MMS and the Department's Office of Hearings and Appeals plan to move quickly to issue a new notice of proposed rule on this subject, we also want to take the opportunity to have further public input by holding a public workshop.

We invite participation at the workshop by representatives of states, Indian tribes and allottees, the minerals industries, and the general public. We plan to present our initial views as to what will be in the revised proposed rule and to engage in open discussion with participants about any suggestions for improvement. The date and location of the workshop have been coordinated with the next meeting of the Royalty Policy Committee in order to facilitate participation by Committee members.

In order to help us plan for a successful workshop, we would appreciate your preregistration by January 15. If you plan to attend, please contact Ms. Charlotte Bennett, using the methods provided in the **FOR FURTHER INFORMATION CONTACT** section of this notice, and provide your name, address, and telephone and fax numbers. This will help us to ensure sufficient space for all and to provide you with any relevant information available in advance of the meeting. In particular, we hope to distribute some information in advance about what we expect to include in the revised notice of proposed rule.

Background materials on the subject can be found on the MMS internet homepage at http://www.mms.gov/mmab/rpcsub.htm (also accessible through the general MMS homepage at http://www.mms.gov/) of by contacting the Appeals Division at the address listed in the **FOR FURTHER INFORMATION CONTACT** section of this notice. Relevant background would include the prior notices of proposed rules, the March 27, 1997, RPC report, and the Secretary's letter of September 22, 1997.

Dated: December 22, 1997.

Walter D. Cruickshank,

Associate Director for Policy and Management Improvement.

[FR Doc. 97–34096 Filed 12–30–97; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117

[CGD11–95–003]

RIN 2115–AE47

Drawbridge Operation Regulations; Oakland Inner Harbor Tidal Canal, CA

AGENCY: Coast Guard, DOT.

ACTION: Proposed rule; termination.

SUMMARY: The Coast Guard is terminating rulemaking which would have amended the regulation for the draws of the Alameda County vehicular bridges crossing the Oakland Inner Harbor Tidal Canal at the following locations: Park Street, mile 7.3; Fruitvale Avenue, mile 7.7; High Street, mile 8.1; as well as the U.S. Army Corps of Engineers railroad bridge, mile 7.7 at Fruitvale Avenue. The proposed rule did not meet the reasonable needs of navigation. The County apparently is no longer interested in pursuing this rulemaking.

DATES: This proposed rulemaking is terminated December 12, 1997.

FOR FURTHER INFORMATION CONTACT: Jerry P. Olmes, Bridge Section, Eleventh Coast Guard District, Building 50–6, Coast Guard Island, Alameda, CA 94501–5100, telephone (510) 437–3515.

SUPPLEMENTARY INFORMATION:

Regulatory History

On May 9, 1995, the Coast Guard published the NPRM in the **Federal Register** (60 FR 24599). The Coast Guard received 18 letters in response to the NPRM, 6 of which requested a public hearing. The Coast Guard then decided to reopen the comment period and hold a public hearing; a notice of reopening of the comment period and of the public hearing was published in the **Federal**