

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## DEPARTMENT OF THE TREASURY

### Office of the Secretary

#### 31 CFR Part 10

#### Regulations Governing Practice Before the Internal Revenue Service

**AGENCY:** Office of the Secretary, Treasury.

**ACTION:** Advance notice of proposed rulemaking; invitation to submit comments.

**SUMMARY:** This document gives advance notice of proposed rulemaking to amend the Regulations of the Secretary of the Treasury governing practice before the IRS, which appear in the Code of Federal Regulations and in pamphlet form as Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers Before the Internal Revenue Service. This document also invites individuals and organizations to submit comments regarding necessary amendments.

**DATES:** Submit comments on or before July 15, 1999.

**ADDRESSES:** Mail comments to: Internal Revenue Service; Office of Director of Practice, 1111 Constitution Ave., NW., Washington DC 20224; Attn: C:AP:P.

**FOR FURTHER INFORMATION CONTACT:** Patrick W. McDonough, Director of Practice, 202-694-1891.

#### SUPPLEMENTARY INFORMATION:

#### Proposed Rulemaking

Section 330 of 31 U.S.C. authorizes the Secretary of the Treasury to regulate the practice of representatives before the Department and, after notice and an opportunity for a proceeding, to suspend or disbar from practice before the Department those representatives who are incompetent, disreputable, or dishonest. Pursuant to section 330, the Secretary has promulgated the regulations in Circular 230 (31 CFR part 10). Those regulations authorize the Director of Practice to act upon

application for enrollment to practice before the IRS, to institute proceedings for suspension or disbarment from practice before the IRS, to make inquiries with respect to matters under his jurisdiction, and to perform such other duties as are necessary to carry out his functions.

The regulations have been amended from time to time to address various specific issues in need of resolution. For example, the impetus behind the most recent amendments, those promulgated in 1994, was to make the regulations reflect more closely the standards for tax return preparation under both section 6694 of the Internal Revenue Code and professional guidelines.

In contrast, the proposed rulemaking contemplates a general review of the regulations. The Director of Practice has established a working group, composed of Treasury Department and IRS officials, which will evaluate the regulations from several standpoints: legal developments; the integrity of the profession of IRS practitioner; service to taxpayers; fairness to practitioners; and efficient administration of the tax laws.

#### Invitation To Submit Comments

The Director of Practice invites individuals and organizations to submit comments regarding necessary amendments to Circular 230. Comments may be in any format and may address substantive matters as well as drafting changes that would improve the clarity and organization of the regulations.

Dated: May 27, 1999.

**Patrick W. McDonough,**

*Director of Practice, Department of the Treasury.*

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BILLING CODE 4830-01-P

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 155

[USCG-1998-4354]

RIN 2115-AE88

#### Tank Vessel Response Plans for Hazardous Substances

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of public meeting and extension of comment period.

**SUMMARY:** The Coast Guard announces a public meeting on its proposed rules on Tank Vessel Response Plans for Hazardous Substances. The meeting will provide the public with an opportunity to comment on the proposed rule. We are also extending the comment period for the notice of proposed rulemaking (NPRM) for Tank Vessel Response Plans for Hazardous Substances to August 30, 1999, to allow additional time for public comment.

**DATES:** The meeting will be held on Thursday, August 12, 1999, from 1 p.m. to 5 p.m. and Friday, August 13, 1999, from 9 a.m. to 5 p.m. The meeting may close early if all business is finished. Written comments and related material must reach the Docket Management Facility on or before August 30, 1999.

**ADDRESSES:** The meeting will be held at The Hilton—University of Houston Hotel and Conference Center, 4800 Calhoun Street, Houston, TX 77204. The conference center is located at Entrance 1# to the Central University of Houston campus.

To make sure your written comments and related material are not entered more than once in the docket, please submit them by only one of the following methods:

(1) By mail to the Docket Management Facility, (USCG-1998-4354), U.S. Department of Transportation, room PL-401, 400 Seventh Street SW., Washington, DC 20590-0001.

(2) By hand to room PL-401 on the Plaza level of the Nassif Building, 400 Seventh Street SW., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The telephone number is 202-366-9329.

(3) By fax to the Docket Management Facility at 202-493-2251.

(4) Electronically through the Web Site for the Docket Management System at <http://dms.dot.gov>.

The Docket Management Facility maintains the public docket for this notice. Comments and material received from the public, as indicated in this notice, will become part of this docket and will be available for inspection or copying at room PL-401 on the Plaza level of the Nassif Building, 400 Seventh Street SW., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may electronically access the