

that section 6103(k)(6) does not limit IRS or TIGTA officers and employees with respect to the initiation or conduct of an investigation. Finally, the proposed regulations clarify that section 6103 does not require IRS and TIGTA officers or employees to contact a taxpayer for information before contacting third party witnesses.

The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations contains a full explanation of the reasons underlying the issuance of the proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that 5 U.S.C. 553(b), the Administrative Procedure Act does not apply to these regulations, and because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f), this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic and written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Helene R. Newsome, Office of the Associate Chief Counsel (Procedure and Administration), Disclosure and Privacy Law Division.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes,

Penalties, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

Paragraph 1. The authority citation for part 301 is amended by adding an entry in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * *

Section 301.6103(k)(6)-1 also issued under 26 U.S.C. 6103(k)(6); * * *

Par. 2. Section 301.6103(k)(6)-1 is removed.

Par. 3. Section 301.6103(k)(6)-1T is added to read as follows:

[The text of this proposed section is the same as the text of § 301.6103(k)(6)-1T published elsewhere in this issue of the **Federal Register**].

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 03-17385 Filed 7-9-03; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-103809-03]

RIN 1545-BA56

Disclosure of Return Information to the Department of Agriculture; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document contains a correction to a notice of proposed rulemaking by cross-reference to temporary regulations that were published in the **Federal Register** on Friday, June 6, 2003 (68 FR 33887), regarding incorporating and clarifying the phrase "returns information reflected on returns" in conformance with the terms of section 6103(j)(5) of the Internal Revenue Code.

FOR FURTHER INFORMATION CONTACT: Christine Irwin at (202) 622-4570 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking by cross-reference to temporary regulations that is the subject of this correction is under section 6103(j)(5) of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations contains an error that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking by cross-reference to temporary regulations (REG-103809-03), that was the subject of FR Doc. 03-14206, is corrected as follows:

1. On page 33887, column 1, in the preamble under the paragraph heading **DATES**, third line, the language "be received by August 1, 2003" is corrected to read "be received by September 8, 2003."

Cynthia E. Grigsby,

Chief, Regulations Unit, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 03-17524 Filed 7-9-03; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Part 250

RIN 1010-AC83

Oil and Gas and Sulphur Operations in the Outer Continental Shelf— Procedures for Dealing With Sustained Casing Pressure

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Delay of final rulemaking.

SUMMARY: The Minerals Management Service (MMS) published a Notice of Proposed Rulemaking (NPR) in the **Federal Register** titled "Procedures for Dealing With Sustained Casing Pressure" on November 9, 2001. Based on comments received, the MMS is delaying development of a final rule until after publication of a "Recommended Practice" document now being developed by the American Petroleum Institute (API). The document will provide procedures for dealing safely with sustained casing pressure in wells. MMS believes that incorporation of this "Recommended Practice" document into MMS regulations will help ensure environmentally and operationally safe operations on the Outer Continental Shelf (OCS).

FOR FURTHER INFORMATION CONTACT: For regulatory information concerning this announcement: Larry Ake, Engineering and Operations Division, at (703) 787-

1600. For technical information concerning the current MMS sustained casing pressure program: Gulf of Mexico OCS Region: Jim Grant, Technical Assessment and Operations Support Section, at (504) 736-2843. Pacific OCS Region: Nabil Masri, Chief, Office of Facilities, Safety and Enforcement, at (805) 389-7581.

SUPPLEMENTARY INFORMATION: Sustained casing pressure (SCP) is pressure between the casing and the well's tubing, or between strings of casing, that rebuilds after being bled down. If left uncontrolled, this SCP can represent an ongoing safety hazard and can cause harm or damage to human life, the marine and coastal environment, and property.

The MMS received 18 letters commenting on the NPR. Among these letters were comments from industry organizations that proposed a different method of regulating sustained casing pressure on the OCS.

In their comments, the offshore oil and gas industry, through the Offshore Operator's Committee and the API, proposed working with MMS on the development of a "Recommended Practice" (RP) document for dealing with sustained casing pressure. During the development of this document, MMS and industry would jointly contract and administer a risk assessment of SCP. This risk assessment would help determine when SCP represents a significant risk and help ensure that regulatory requirements are applied when necessary. This is a goal that will help both industry and the MMS while ensuring protection of life, property, and the environment.

These industry comments made a persuasive argument that an independent risk assessment, coupled with the development of the industry RP, would achieve the goals of safe and environmentally sound operations, while not being unduly burdensome on industry or government regulators. Consequently, MMS has decided to delay the development of a final rule and wait until the RP is developed and adopted by industry. MMS may then incorporate all, or portions of the RP, into the regulations.

A revised notice of proposed rulemaking will be published when the RP is available for public review. MMS will re-open the comment period at that time prior to development of a final rule that incorporates the RP into MMS regulations.

The RP is scheduled to be published in late 2004. Until the RP is incorporated into regulations, MMS will maintain its current SCP program.

List of Subjects in 30 CFR 250

Continental shelf, Environmental impact statements, Environmental protection, Government contracts, Investigations, Mineral royalties, Oil and gas development and production, Oil and gas exploration, Oil and gas reserves, Penalties, Pipelines, Public lands-mineral resources, Public lands-rights-of-way, Reporting and recordkeeping requirements, Sulphur development and production, Sulphur exploration, Surety bonds.

Authority: 43 U.S.C. 1331 *et seq.*

Dated: July 2, 2003.

E.P. Danenberger,
Chief, Engineering and Operations Division.
[FR Doc. 03-17422 Filed 7-9-03; 8:45 am]
BILLING CODE 4310-MR-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[COTP Los Angeles-Long Beach 03-002]

RIN 1625-AA00

Safety Zone; Offshore Marine Terminal, El Segundo, CA

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to establish a safety zone surrounding the El Segundo offshore marine terminal near Los Angeles, California. This action is necessary to ensure public safety and reduce the likelihood of a collision or explosion involving a tank vessel moored at the offshore marine terminal. Entry into this zone will be prohibited unless specifically authorized by the Captain of the Port Los Angeles-Long Beach.

DATES: Comments and related material must reach the Coast Guard on or before September 8, 2003.

ADDRESSES: You may mail comments and related material to U.S. Coast Guard Marine Safety Office/Group Los Angeles-Long Beach, Waterways Management Division, 1001 South Seaside Avenue, Building 20, San Pedro, California, 90731. The Waterways Management Division maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at

the Waterways Management Division between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Lieutenant Junior Grade Rob Griffiths, Assistant Chief of Waterways Management Division, at (310) 732-2020.

SUPPLEMENTARY INFORMATION:

Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (COTP Los Angeles-Long Beach 03-002), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to Waterways Management at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

ChevronTexaco Shipping Company has requested that the Coast Guard establish a safety zone around the El Segundo offshore marine terminal near Los Angeles, California, to promote the safety of life and property at the facility and on the adjacent waters within the safety zone including tank vessels and their crews, their apparatuses, attending vessels and their crews.

El Segundo offshore marine terminal is located approximately one nautical mile offshore El Segundo in Santa Monica Bay, between Marina Del Rey and Redondo Beach, California. The offshore marine terminal consists of several tanker mooring buoys and seafloor pipelines connected to the mainland terminal. Large tank vessels are secured to tanker mooring buoys using multiple sets of mooring lines. Underwater pipelines that extend seaward from the mainland terminal rise up from the ocean bottom and are