

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:

- 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).*

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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-