

(v) *Reporting requirements.* Any individual participating in or seeking to participate in any Social Security programs will inform us by letter, as soon as practicable, of any excluding event stated in paragraph (a) of this section. If the individual is a health care provider the letter must be sent to the following address: Social Security Administration, Office of Disability and Income Security Programs, Section 1136 Exclusion, Room 4634 Annex Building, 6401 Security Boulevard Baltimore, MD 21235-6401. If the individual is a representative, the letter must be sent to the following address: Social Security Administration, Office of Hearings and Appeals, Attention Special Counsel Staff, 5107 Leesburg Pike, Suite 1605, Falls Church, VA 22041. This letter must include a copy of the conviction, judgment, or administrative determination. The individual making such a report to us must comply with any further requests that we make for information regarding the reported matter.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 49

[REG-137076-02]

RIN 1545-BB04

Excise Taxes; Communications Services

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Advance notice of proposed rulemaking.

SUMMARY: This document requests information from the public on issues that the IRS may address in proposed regulations relating to the tax on amounts paid for communications services. All materials submitted will be available for public inspection and copying.

DATES: Written and electronic comments must be received by September 30, 2004.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-137076-02), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-137076-02), Courier's Desk, Internal Revenue Service, 1111 Constitution

Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at www.irs.gov/regs or via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG-137076-02).

FOR FURTHER INFORMATION CONTACT:

Concerning submissions generally, the Regulations Unit, (202) 622-3628; concerning the proposals, Cynthia McGreevy (202) 622-3130 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

Section 4251 imposes tax on amounts paid for certain communications services, including local and toll telephone service. Section 4252(a) provides that local telephone service means the access to a local telephone system, and the privilege of telephonic quality communication with substantially all persons having telephone or radio telephone stations constituting a part of such local telephone system. Section 4252(b)(1) provides that toll telephone service includes a telephonic quality communication for which there is a toll charge that varies in amount with the distance and elapsed transmission time of each individual communication. Section 4252(b)(2) provides that toll telephone service also includes a service that entitles the subscriber, upon payment of a periodic charge (determined as a flat amount or upon the basis of total elapsed transmission time), to the privilege of an unlimited number of telephonic communications to or from all or a substantial portion of the persons having telephone or radio telephone stations in a specified area which is outside the local telephone system area in which the station provided with this service is located.

A tax on communications services has existed for over 100 years. The communications services that currently are subject to the tax are defined in section 4252, which was enacted in its current form in 1965. That section describes the local and long distance telephone service sold under the 1965 Federal Communications Commission rules. Existing Treasury regulations do not reflect the 1965 statutory change.

Sections 4252(a) and (b) define local and toll telephone service in terms of telephonic or telephonic quality communication, which means voice quality communication. Since 1965, numerous communications services have been developed and marketed, the methods of transmission have expanded, and the industry has been deregulated.

As a result of these changes, questions have arisen concerning the application of section 4251 to certain communications services that were not available in 1965. In response to these questions, Treasury and the IRS are considering proposing regulations that would revise the existing regulations to reflect changes in technology.

The test for taxability under section 4251 is whether a service for which an amount is paid is a communications service described in section 4252. The purpose of this ANPRM is to solicit information from the public on how present technology should be treated within the description of telephonic or telephonic quality communication in the definitions of local and toll telephone service under section 4252.

To ensure that any new regulations accurately reflect the state of today's communications services industry, Treasury and the IRS request that communications services providers and other interested parties submit comments and suggestions describing the various technologies, services, and methods of transmission currently available for transmitting data and voice communications and how they should be treated under section 4251.

Special Analysis

This advance notice of proposed rulemaking is not a significant regulatory action for purposes of Executive Order 12866, "Regulatory Planning and Review."

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[COTP Mobile-03-013]

RIN 1625-AA87 (Formerly 1625-AA00)

Security Zone; Bayou Casotte, Pascagoula, MS

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking; withdrawal.

SUMMARY: The Coast Guard is withdrawing its notice of proposed rulemaking concerning the establishment of a permanent security zone for the waters of Bayou Casotte around the Chevron Pascagoula refinery.