

The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if the unsafe condition has not been eliminated, the request should include specific proposed actions to address it.

*Compliance:* Required as indicated, unless accomplished previously.

To prevent ice accumulation on the lateral flight control cables due to water entering the wheel well of the main landing gear and freezing, which could restrict or jam control cable movement, resulting in loss of controllability of the airplane; accomplish the following:

#### Repetitive Inspections/Tests of the Drainage System/Corrective Actions

(a) At the later of the times specified in paragraphs (a)(1) and (a)(2) of this AD: Do a general visual inspection of the external drains, reducer, and drain lines for discrepancies (including include damage, holes, signs of frozen water, and signs of blockage), per Work Package 1 of Boeing Alert Service Bulletin 767-51A0023 (for Model 767-200, -300, and -300F series airplanes), or Boeing Alert Service Bulletin 767-51A0024 (for Model 767-400ER series airplanes), both excluding Evaluation Form, both dated September 27, 2001; as applicable. Repeat the test after that at least every 18 months.

(1) Within 18 months since the date of issuance of the original Airworthiness Certificate or the date of issuance of the Export Certificate of Airworthiness, whichever occurs first.

(2) Within 18 months after the effective date of this AD.

(b) At the later of the times specified in paragraphs (b)(1) and (b)(2) of this AD: Clean the cavity for the canted pressure deck and do a general visual inspection of the drainage system for discrepancies per Work Package 2 of the Work Instructions of Boeing Alert Service Bulletin 767-51A0023 (for Model 767-200, -300, and -300F series airplanes), or Boeing Alert Service Bulletin 767-51A0024 (for Model 767-400ER series airplanes), both excluding Evaluation Form, both dated September 27, 2001; as applicable. Repeat the cleaning and inspection after that at least every 36 months.

(1) Within 36 months since the date of issuance of the original Airworthiness Certificate or the date of issuance of the Export Certificate of Airworthiness, whichever occurs first.

(2) Within 36 months after the effective date of this AD.

(c) If any discrepancy is found during any inspection or test required by paragraphs (a) and (b) of this AD, before further flight, repair per the Work Instructions of Boeing Alert Service Bulletin 767-51A0023 (for Model 767-200, -300, and -300F series airplanes), or Boeing Alert Service Bulletin 767-51A0024 (for Model 767-400ER series airplanes), both excluding Evaluation Form, both dated September 27, 2001; as applicable.

#### Repetitive Inspections of the Canted Pressure Deck/Corrective Action

(d) At the later of the times specified in paragraphs (d)(1) and (d)(2) of this AD: Do a

general visual inspection of the canted pressure deck for discrepancies (including loose or missing fasteners; loose, missing, or cracked sealant; and leak paths), per Work Package 3 of the Work Instructions of Boeing Alert Service Bulletin 767-51A0023 (for Model 767-200, -300, and -300F series airplanes), or Boeing Alert Service Bulletin 767-51A0024 (for Model 767-400ER series airplanes), both excluding Evaluation Form, both dated September 27, 2001; as applicable. If any discrepancy is found, before further flight, repair (including replacing any loose or missing fastener or loose, missing, or cracked sealant; and repairing any leak found) per the applicable service bulletin. Repeat the inspection after that at least every 54 months.

(1) Within 54 months since the date of issuance of the original Airworthiness Certificate or the date of issuance of the Export Certificate of Airworthiness, whichever occurs first.

(2) Within 54 months after the effective date of this AD.

**Note 2:** For the purposes of this AD, a general visual inspection is defined as: "A visual examination of an interior or exterior area, installation, or assembly to detect obvious damage, failure, or irregularity. This level of inspection is made from within touching distance unless otherwise specified. A mirror may be necessary to enhance visual access to all exposed surfaces in the inspection area. This level of inspection is made under normally available lighting conditions such as daylight, hangar lighting, flashlight, or droplight and may require removal or opening of access panels or doors. Stands, ladders, or platforms may be required to gain proximity to the area being checked."

#### Alternative Methods of Compliance

(e) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Seattle Aircraft Certification Office (ACO), FAA. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Seattle ACO.

**Note 3:** Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Seattle ACO.

#### Special Flight Permit

(f) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Issued in Renton, Washington, on April 18, 2003.

**Michael J. Kaszycki,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-141659-02]

RIN 1545-BB34

#### Tax Return Preparers—Electronic Filing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulation.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing a temporary regulation relating to a paid income tax preparer's obligation to retain and furnish copies of income tax returns and claims for refund. The text of that temporary regulation also serves as the text of this proposed regulation.

**DATES:** Written and electronic comments and requests for a public hearing must be received by July 23, 2003.

**ADDRESSES:** Send submissions to: CC:PA:RU (REG-141659-02), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:RU (REG-141659-02), courier's desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically directly to the IRS Internet site at <http://www.irs.gov/regs>.

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulation, Richard Charles Grosenick, (202) 622-7940; concerning submissions, LaNita Van Dyke, (202) 622-7190 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) under sections 6107 and 6695 of the Internal Revenue Code. The temporary regulations eliminate the references to manually signed returns in the regulations under section 6695. In addition, they provide that the Commissioner may prescribe, in forms, instructions, or other appropriate guidance, the manner in which preparers may satisfy their obligations under section 6107 to furnish returns to

taxpayers and to retain copies of returns.

The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary 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 section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this regulation and, because the regulation does not impose a collection of information on small entities, that the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, 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 written comments, either electronically or on paper (a signed original and 8 copies), that are timely submitted to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed regulations 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 any person who 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 this regulation is Richard Charles Grosenick, Office of Assistant Chief Counsel (Administrative Provisions & Judicial Practice). However, other personnel from the IRS and the Treasury Department participated in its development.

### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

## PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

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

**Par. 2** Section 1.6107-2 is added to read as follows:

### **§ 1.6107-2 Form and manner of furnishing copy of return and retaining copy or record.**

[The text of this proposed section is the same as the text of § 1.6107-2T published elsewhere in this issue of the **Federal Register**].

**Par. 3.** Section 1.6695-1 is amended by revising paragraph (b) to read as follows:

### **§ 1.6695-1 Other assessable penalties with respect to the preparation of income tax returns for other persons.**

\* \* \* \* \*

(b) [The text of this proposed paragraph (b) is the same as the text of § 1.6695-1T(b) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

David A. Mader,

*Assistant Deputy Commissioner of Internal Revenue.*

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## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

#### 27 CFR Part 9

[TTB Notice No. 6; Re: ATF Notice Nos. 960 and 966]

RIN: 1512-AC76

### Red Hill (Oregon) Viticultural Area (2001R-88P)

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

**ACTION:** Notice of proposed rulemaking; reopening of comment period.

**SUMMARY:** TTB reopens the comment period for Notice No. 960, a notice of proposed rulemaking published in the **Federal Register** on October 30, 2002, and subsequently reopened for an additional 60 days on January 16, 2003. The proposed rule would add Red Hill (Oregon) as an approved American viticultural area and amend 27 CFR part 9. We are acting on a request to extend the comment period in order to provide sufficient time for all interested parties to respond to the issues raised in the notice.

**DATES:** Written comments must be received on or before May 27, 2003.

**ADDRESSES:** You may send comments to any of the following addresses:

- Chief, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 50221, Washington, DC 20091-0221 (Attn: Notice No. 960);

- 202-927-8525 (Facsimile);
- [NPRM@ttb.gov](mailto:NPRM@ttb.gov) (E-mail);
- <http://www.ttb.gov> (An online comment form is posted with this notice on our Web site.)

You may view copies of the notice of proposed rulemaking, the requests for extension of the comment period, and any comments received on the notice by appointment at the ATF Reference Library, Room 6480, 650 Massachusetts Avenue, NW., Washington, DC 20226, or under Notice No. 960 at <http://www.ttb.gov/alcohol/rules/index.htm>.

**FOR FURTHER INFORMATION CONTACT:** Tim DeVanney, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, 650 Massachusetts Avenue, NW., Washington, DC 20226; telephone 202-927-8210; e-mail [TPDevanney@ttb.gov](mailto:TPDevanney@ttb.gov).

### SUPPLEMENTARY INFORMATION:

#### Background

On October 30, 2002, TTB (part of the Bureau of Alcohol, Tobacco and Firearms (ATF) at that time) published two notices of proposed rulemaking (Notice No. 960, 67 FR 66079 and Notice No. 961, 67 FR 66083) to establish Red Hill (Oregon) and Red Hills (California) as American viticultural areas, respectively. The comment period ended on December 30, 2002. Before the close of the comment period, TTB received a request from Mr. Sean Carlton, of Archery Summit, a winery in Dayton, Oregon, to extend the comment period for an additional 60 days. Mr. Carlton requested the extension to allow more time to study the petitions and research the respective areas. The new comment period opened on January 16, 2003, and closed on March 17, 2003.

On March 17, 2003, TTB received a request to extend the comment period for an additional 60 days. Mr. Jess Lyon, of Davis Wright Tremaine, LLP, made this request in order to make a full assessment of the Red Hill petition. Mr. Lyon stated that he did not receive the petitioner's material in a timely manner.

In consideration of the above, TTB reopens the comment period for an additional 30 days. By the time this document is published in the **Federal Register**, the new closing date will be in