This paragraph (c)(2) is illustrated by the following example:

Example. A taxpayer failed to file an income tax return and pay the taxes owed. After the taxes were assessed and the taxpayer was notified of the deficiencies, a revenue officer filed a notice of federal tax lien and then served a notice of levy on the taxpayer's bank. The notices of lien and levy contained the taxpayer's name, social security number, amount of outstanding liability, and the tax period and type of tax involved. The taxpayer's assets were levied to satisfy the tax debt, but it was determined that, prior to the levy, the revenue officer failed to issue the taxpayer a notice of right to hearing before the levy, as required by section 6330. The disclosure of the taxpayer's return information in the notice of levy is authorized by section 6103(k)(6) despite the revenue officer's failure to issue the notice of right to hearing. The ultimate validity of the underlying levy is irrelevant to the issue of whether the disclosure was authorized by section 6103(k)(6).

(3) *Information not otherwise reasonably available* means information that an internal revenue or TIGTA employee reasonably believes, under the facts and circumstances, at the time of a disclosure, cannot be obtained in a sufficiently accurate or probative form, or in a timely manner, and without impairing the proper performance of the official duties described by this section, without making the disclosure. This definition does not require or create the presumption or expectation that an internal revenue or TIGTA employee must seek information from a taxpayer or authorized representative prior to contacting a third party witness in an investigation. Moreover, an internal revenue or TIGTA employee may make a disclosure to a third party witness to corroborate information provided by a taxpayer. This paragraph (c)(3) is illustrated by the following examples:

Example 1. A revenue agent is conducting an examination of a taxpayer. The taxpayer refuses to cooperate or provide any information to the revenue agent. Information relating to the taxpayer's examination would be information not otherwise reasonably available because of the taxpayer's refusal to cooperate and supply any information to the revenue agent. Therefore, the revenue agent may seek information from a third party witness. Neither the Internal Revenue Code, IRS procedures, nor these regulations require repeated contacting of an uncooperative taxpayer.

Example 2. A special agent is conducting a criminal investigation of a taxpayer. The special agent has acquired certain information from the taxpayer. Although the special agent has no specific reason to disbelieve the taxpayer's information, the special agent contacts several third party witnesses to confirm the information. The special agent may contact third party witnesses to verify the correctness of the information provided by the taxpayer because the IRS is not required to rely solely on information provided by a taxpayer, and a special agent may take appropriate steps, including disclosures to third party witnesses under section 6103(k)(6), to verify independently or corroborate information obtained from a taxpayer.

(4) *Internal revenue employee* means, for purposes of this section, an officer or employee of the IRS or Office of Chief Counsel for the IRS.

(5) *TIGTA employee* means an officer or employee of the Office of Treasury Inspector General for Tax Administration.

(d) *Examples.* The following examples illustrate the application of this section:

Example 1. A revenue agent is conducting an examination of a taxpayer. The taxpayer has been very cooperative and has supplied copies of invoices as requested. Some of the taxpayer's invoices show purchases that seem excessive in comparison to the size of the taxpayer's business. The revenue agent contacts the taxpayer's suppliers for the purpose of corroborating the invoices the taxpayer provided. In contacting the suppliers, the revenue agent discloses the taxpayer's name, the dates of purchase, and the type of merchandise at issue. These disclosures are permissible under section 6103(k)(6) because, under the facts and circumstances known to the revenue agent at the time of the disclosures, the disclosures were necessary to obtain information (corroboration of invoices) not otherwise reasonably available because suppliers would be the only source available for corroboration of this information.

Example 2. A revenue agent is conducting an examination of a taxpayer. The revenue agent asks the taxpayer for business records to document the deduction of the cost of goods sold shown on Schedule C of the taxpayer's return. The taxpayer will not provide the business records to the revenue agent, who contacts a third party witness for verification of the amount on the Schedule C. In the course of the contact, the revenue agent shows the Schedule C to the third party witness. This disclosure is not authorized under section 6103(k)(6). Section 6103(k)(6) permits disclosure only of return information, not the return (including schedules and attachments) itself. If necessary, a revenue agent may disclose return information extracted from a return when questioning a third party witness. Thus, the revenue agent could have extracted the amount of cost of goods sold from the Schedule C and disclosed that amount to the third party witness.

Example 3. A special agent is conducting a criminal investigation of a taxpayer, a doctor, for tax evasion. Notwithstanding the records provided by the taxpayer and the taxpayer's bank, the special agent decided to obtain information from the taxpayer's patients to verify amounts paid to the taxpayer for his services. Accordingly, the special agent sent letters to the taxpayer's patients to verify these amounts. In the letters, the agent disclosed that he was a special agent with IRS–CI and that he was conducting a criminal investigation of the taxpayer. Section 6103(k)(6) permits these disclosures to confirm the taxpayer's income. The decision of whether to verify information already obtained is a matter of investigative judgment and is not limited by section 6103(k)(6).

Example 4. Corporation A requests a private letter ruling (PLR) as to the taxability of a merger with Corporation B. Corporation A has submitted insufficient information about Corporation B to consider properly the tax consequences of the proposed merger. Accordingly, information is needed from Corporation B. Under section 6103(k)(6), the IRS may disclose Corporation A's return information to Corporation B to the extent necessary to obtain information from Corporation B for the purpose of properly considering the tax consequences of the proposed merger that is the subject of the PLR.

(e) *Effective date.* This section is applicable on July 10, 2003.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Approved: June 27, 2003.

Pamela F. Olson,

Assistant Secretary of the Treasury.

[FR Doc. 03–17384 Filed 7–9–03; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Part 250

RIN 1010–AD03

Oil and Gas and Sulphur Operations in the Outer Continental Shelf (OCS), Document Incorporated by Reference for Fixed Platforms

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Correction to final regulations.

SUMMARY: This document makes a correction to the final rule titled ''Oil and Gas and Sulphur Operations in the Outer Continental Shelf (OCS) Document Incorporated by Reference for Fixed Platforms'' that was published Monday, April 21, 2003 (68 FR 19352). We are correcting a typographical error in § 250.912 (a).

EFFECTIVE DATE: May 21, 2003.

FOR FURTHER INFORMATION CONTACT: Joseph Levine, Chief, Operations Analysis Branch, at (703) 787–1033 or FAX (703) 787–1555.

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections supersede

30 CFR part 250 (subparts A and I) regulations on the effective date and affect all operators and lessees on the Outer Continental Shelf.

The published final regulations contained an incorporation by reference into our regulations the 21st edition of American Petroleum Institute Recommended Practice (API RP 2A), ''Recommended Practice for Planning, Designing and Constructing Fixed Offshore Platforms—Working Stress Design.''

Need for Correction

As published, the final regulations contain a typographical error (OVS instead of the correct acronym OCS). This may prove to be misleading and is in need of correction.

List of Subjects in 30 CFR Part 250

Continental shelf, Incorporation by reference; Oil and gas development and production, Oil and gas exploration, Sulphur development and production.

Correction of Publication

■ Accordingly, 30 CFR part 250 is corrected by making the following correcting amendment:

PART 250—[AMENDED]

■ 1. The authority citation for 30 CFR part 250 continues to read as follows:

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

■ 2. Section 250.912(a) is revised to read as follows:

§ 250.912 Periodic inspection and maintenance.

(a) All platforms installed in the OCS shall be inspected periodically in accordance with the provisions of section 14, Surveys of API RP 2A-WSD (incorporated by reference, *see* § 250.198). * * *

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Dated: June 23, 2003.

Rebecca W. Watson,

Assistant Secretary, Land and Minerals Management.

[FR Doc. 03–17192 Filed 7–9–03; 8:45 am]

BILLING CODE 4310–MR–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[COTP–PWS–03–003]

RIN 1625–AA00

Security Zone: Protection of High Capacity Passenger Vessels in Prince William Sound, Alaska

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing temporary regulations for the security of high capacity passenger (HCP) vessels in the navigable waters of Prince William Sound, Alaska. This security zone will provide for the regulation of vessel traffic in the vicinity of high capacity passenger vessels in the navigable waters of the Captain of the Port, Prince William Sound zone. This action is being taken to safeguard vessels and ports from sabotage or terrorist acts and incidents by providing the Coast Guard with the enhanced ability to manage vessel traffic in the vicinity of high capacity passenger vessels. This action is necessary to ensure public safety and prevent sabotage, terrorist acts or incidents involving high capacity passenger vessels.

DATES: This temporary rule is effective June 17, 2003, until September 22, 2003.

ADDRESSES: Documents indicated in this preamble as being available in the docket, are part of docket COTP–PWS–03–003 and are available for inspection or copying at Marine Safety Office Valdez, 105 Clifton Drive, Valdez, Alaska 99686, between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: LT Catherine L. Huot, Marine Safety Office Valdez, 105 Clifton Drive, Valdez, Alaska 99686, (907) 835–7262.

SUPPLEMENTARY INFORMATION:

Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B) and 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for not publishing an NPRM and for making this rule effective less than 30 days after publication in the **Federal Register**. Publishing a NPRM would be contrary to public interest since immediate action is necessary to safeguard high capacity passenger (HCP) vessels from sabotage, other subversive acts, or accidents. If normal notice and comment procedures were followed, this rule would not become effective soon enough to provide immediate protection to HCP vessels from the threats posed by hostile entities and would compromise the vital national interest in protecting maritime transportation and commerce. The security zone in this regulation has been carefully designed to minimally impact the public while providing a reasonable level of protection for high capacity passenger vessels. For these reasons, following normal rulemaking procedures in this case would be impracticable, unnecessary, and contrary to the public interest.

Background and Purpose

The Coast Guard, through this rule, intends to assist HCP vessels by establishing a security zone to exclude persons and vessels from their immediate vicinity. Recent events highlight the fact that there are hostile entities operating with the intent to harm U.S. National Security. The President has continued the national emergencies he declared following the September 11, 2001 terrorist attacks (67 FR 58317 (Sept. 13, 2002) (continuing national emergency with respect to terrorist attacks), 67 FR 59447 (Sept. 20, 2002) (continuing national emergency with respect to persons who commit, threaten to commit or support terrorism)). The President also has found pursuant to law, including the Act of June 15, 1917, as amended August 9, 1950, by the Magnuson Act (50 U.S.C. 191 et. seq.), that the security of the United States is and continues to be endangered following the attacks (E.O. 13,273, 67 FR 56215 (Sept. 3, 2002) (security endangered by disturbances in international relations of U.S. and such disturbances continue to endanger such relations)).

Entry into this zone will be prohibited unless authorized by the Captain of the Port or his designee. The Captain of the Port may be assisted by other federal, state, or local agencies.

Discussion of Rule

This rule prohibits vessels from entering security zones surrounding HCP vessels that are underway, anchored, or moored. For the purpose of this regulation, HCP vessels are those vessels or U.S. or foreign registry certificated to carry 500 passengers or more. All vessels authorized to be within 100 yards of HCP vessels shall operate at the minimum speed necessary to maintain a safe course, and shall proceed as directed by the on-