

the inspector. Inspection aids such as mirror, magnifying lenses, etc., may be used. Surface cleaning and elaborate access procedures may be required."

(b) At the applicable time specified in paragraph (b)(1), (b)(2), or (b)(3) of this AD: Perform a detailed visual inspection to detect damage of the center tank fuel pumps and perform an eddy current inspection to detect damage of the fuel pump canisters, in accordance with Airbus Alert Service Bulletin A300-28A6061, dated February 19, 1999. Repeat the inspections thereafter at intervals not to exceed 1,500 flight cycles. Accomplishment of the initial inspections required by this paragraph constitutes terminating action for the requirements of paragraph (a) of this AD.

(1) For airplanes that have accumulated 11,000 or more total flight cycles as of the effective date of this AD: Inspect within 300 flight cycles after the effective date of this AD.

(2) For airplanes that have accumulated 8,500 or more total flight cycles, but fewer than 11,000 total flight cycles, as of the effective date of this AD: Inspect within 750 flight cycles after the effective date of this AD.

(3) For airplanes that have accumulated fewer than 8,500 total flight cycles as of the effective date of this AD: Inspect prior to the accumulation of 7,000 flight cycles, or within 1,500 flight cycles after the effective date of this AD, whichever occurs later.

(c) If any damage is detected during any inspection required by this AD, prior to further flight, replace the damaged fuel pump or fuel pump canister with a new or serviceable part in accordance with Airbus Alert Service Bulletin A300-28A6061, dated February 19, 1999.

Alternative Methods of Compliance

(d) 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, International Branch, ANM-116, FAA, Transport Airplane Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, International Branch, ANM-116.

Note 3: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the International Branch, ANM-116.

Special Flight Permits

(e) 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.

Incorporation by Reference

(f) The actions shall be done in accordance with Airbus All Operators Telex (AOT) 28-09, dated November 28, 1998; and Airbus Alert Service Bulletin A300-28A6061, dated February 19, 1999.

(1) The incorporation by reference of Airbus Alert Service Bulletin A300-

28A6061, dated February 19, 1999, is approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51.

(2) The incorporation by reference of Airbus All Operators Telex (AOT) 28-09, dated November 28, 1998, was approved previously by the Director of the Federal Register as of December 28, 1998 (63 FR 70639, December 22, 1998).

(3) Copies may be obtained from Airbus Industrie, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the **Federal Register**, 800 North Capitol Street, NW., suite 700, Washington, DC.

Note 4: The subject of this AD is addressed in French airworthiness directive 1999-149-280(B), dated April 7, 1999.

(g) This amendment becomes effective on February 8, 2000.

Issued in Renton, Washington, on December 23, 1999.

D.L. Riggins,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.
[FR Doc. 00-6 Filed 1-3-00; 8:45 am]

BILLING CODE 4910-13-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 8854]

RIN 1545-AX70

Disclosures of Return Information to Officers and Employees of the Department of Agriculture for Certain Statistical Purposes and Related Activities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulation.

SUMMARY: This document provides a temporary regulation relating to the disclosure of return information to officers and employees of the Department of Agriculture for certain statistical purposes and related activities. The temporary regulation would permit the IRS to disclose return information to the Department of Agriculture to structure, prepare, and conduct the Census of Agriculture. The text of this temporary regulation also serves as the text of the proposed regulation set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

DATES: *Effective Date:* This regulation is effective January 4, 2000.

Applicability Date: For dates of applicability of this regulation, see, § 301.6103(j)(5)-1T(d).

FOR FURTHER INFORMATION CONTACT: Jennifer S. McGinty, (202) 622-4570 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 6103(j) of the Internal Revenue Code (Code) provides for the disclosure of tax information for statistical purposes. Prior to the Census of Agriculture Act of 1997 (Pub. L. 105-113), the Bureau of Census had responsibility for preparing the Census of Agriculture. Section 6103(j)(1) authorized the Bureau of Census to receive tax information as prescribed in the regulations in structuring censuses. Treasury regulations implemented such authority with respect to the Census of Agriculture. The Census of Agriculture Act transferred responsibility for that Census from the Bureau of Census to the Department of Agriculture. In 1998, the Tax and Trade Relief Extension Act of 1998 (Pub. L. 105-277) added section 6103(j)(5) to provide disclosure authority for the Department of Agriculture to receive tax information to structure, prepare, and conduct the Census of Agriculture. By letter dated May 21, 1999, the Secretary of Agriculture requested that the regulations be amended so that the Department of Agriculture can begin to receive return information for purposes of the Census of Agriculture. This document contains a temporary regulation which authorizes the IRS to disclose return information to the Department of Agriculture for purposes of the Census of Agriculture.

Explanation of Provisions

This temporary regulation will allow the IRS to disclose return information to the Department of Agriculture for purposes of the Census of Agriculture.

The disclosure of the specific items of return information identified in this regulation is necessary in order for the Department of Agriculture to accurately identify, locate, and classify, as well as properly process, information from agricultural businesses to be surveyed for the statutorily mandated Census of Agriculture.

Special Analyses

It has been determined that this Treasury decision 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 these regulations. For the applicability of the Regulatory Flexibility Act (5 U.S.C. chapter 6) refer to the Special Analyses section of the preamble to the cross reference notice of proposed rulemaking published in the Proposed Rules section in this issue of the **Federal Register**. Pursuant to section 7805(f) of the Code, this temporary regulation will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses.

Drafting Information: The principal author of this regulation is Jennifer S. McGinty, Office of the Assistant Chief Counsel (Disclosure Litigation), IRS. However, other personnel from the IRS and Treasury Department participated in its development.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

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

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

Section 301.6103(j)(5)–1T also issued under 26 U.S.C. 6103(j)(5); * * *

Par. 2. Section 301.6103(j)(5)–1T is added to read as follows:

§ 301.6103(j)(5)–1T Disclosures of return information to officers and employees of the Department of Agriculture for certain statistical purposes and related activities (temporary).

(a) *General rule.* Pursuant to the provisions of section 6103(j)(5) of the Internal Revenue Code (Code) and subject to the requirements of paragraph (c) of this section, officers or employees of the Internal Revenue Service (IRS) will disclose return information to officers and employees of the Department of Agriculture to the extent, and for such purposes as may be, provided by paragraph (b) of this section.

(b) *Disclosure of return information to officers and employees of the Department of Agriculture.* (1) Officers or employees of the IRS will disclose the return information in this paragraph (b) for individuals, partnerships, and

corporations with agricultural activity, as determined generally by industry code classification or the filing of returns for such activity, to officers and employees of the Department of Agriculture for purposes of, but only to the extent necessary in, structuring, preparing, and conducting, as authorized by chapter 55 of title 7, United States Code, the Census of Agriculture.

- (2) From Form 1040/Schedule F—
- (i) Taxpayer Identity Information (as defined in section 6103(b)(6) of the Code);
 - (ii) Spouse's SSN;
 - (iii) Annual Accounting Period;
 - (iv) Principal Business Activity (PBA) Code;
 - (v) Sales of livestock and produce raised;
 - (vi) Taxable cooperative distributions;
 - (vii) Income from custom hire and machine work;
 - (viii) Gross income;
 - (ix) Master File Tax (MFT) Code;
 - (x) Document Locator Number (DLN);
 - (xi) Cycle Posted;
 - (xii) Final return indicator; and
 - (xiii) Part year return indicator.
- (3) From Form 943—
- (i) Taxpayer Identity Information;
 - (ii) Annual Accounting Period;
 - (iii) Total wages subject to Medicare taxes;
 - (iv) Master File Tax (MFT) Code;
 - (v) Document Locator Number (DLN);
 - (vi) Cycle Posted;
 - (vii) Final return indicator; and
 - (viii) Part year return indicator.
- (4) From Form 1120 series—
- (i) Taxpayer Identity Information;
 - (ii) Annual Accounting Period;
 - (iii) Gross receipts less returns and allowances;
 - (iv) PBA code;
 - (v) Parent corporation Employer Identification Number, and related Name and PBA Code for entities with agricultural activity;
 - (vi) Master File Tax (MFT) Code;
 - (vii) Document Locator Number (DLN);
 - (viii) Cycle posted;
 - (ix) Final return indicator;
 - (x) Part year return indicator; and
 - (xi) Consolidated return indicator.
- (5) From Form 851—
- (i) Subsidiary Taxpayer Identity Information;
 - (ii) Annual Accounting Period;
 - (iii) Subsidiary PBA Code;
 - (iv) Parent Taxpayer Identity Information;
 - (v) Parent PBA Code;
 - (vi) Master File Tax (MFT) Code;
 - (vii) Document Locator Number (DLN); and
 - (viii) Cycle Posted.

- (6) From Form 1065 series—
 - (i) Taxpayer Identity Information;
 - (ii) Annual Accounting Period;
 - (iii) PBA Code;
 - (iv) Gross receipts less returns and allowances;
 - (v) Net farm profit (loss);
 - (vi) Master File Tax (MFT) Code;
 - (vii) Document Locator Number (DLN);
 - (viii) Cycle Posted;
 - (ix) Final return indicator; and
 - (x) Part year return indicator.
- (c) *Procedures and Restrictions.* (1) Disclosure of return information by officers or employees of the IRS as provided by paragraph (b) of this section will be made only upon written request designating, by name and title, the officers and employees of the Department of Agriculture to whom such disclosure is authorized, to the Commissioner of Internal Revenue by the Secretary of the Department of Agriculture and describing—
 - (i) The particular return information to be disclosed;
 - (ii) The taxable period or date to which such return information relates; and
 - (iii) The particular purpose for which the return information is to be used.
- (2) No such officer or employee to whom return information is disclosed pursuant to the provisions of paragraph (b) of this section shall disclose such return information to any person, other than the taxpayer to whom such return information relates or other officers or employees of the Department of Agriculture whose duties or responsibilities require such disclosure for a purpose described in paragraph (b) of this section, except in a form that cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. If the IRS determines that the Department of Agriculture, or any officer or employee thereof, has failed to, or does not, satisfy the requirements of section 6103(p)(4) of the Code or regulations or published procedures thereunder, the IRS may take such actions as are deemed necessary to ensure that such requirements are or will be satisfied, including suspension of disclosures of return information otherwise authorized by section 6103(j)(5) and paragraph (b) of this section, until the IRS determines that such requirements have been or will be satisfied.

(d) *Effective date.* This section is applicable from January 4, 2000, through January 3, 2003.

Robert Wenzel,

Acting Commissioner of Internal Revenue.

Approved: December 13, 1999.

Jonathan Talisman,

Acting Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 00-54 Filed 1-3-00; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Part 250

RIN 1010-AC55

Update of Documents Incorporated by Reference

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Final rule.

SUMMARY: MMS is updating one document incorporated by reference and adding a new document incorporated by reference in regulations governing oil and gas and sulphur operations in the Outer Continental Shelf (OCS). The new editions of these documents incorporated by reference will ensure that lessees use the best available and safest technologies while operating in the OCS. The updated document, with Errata Change dated August 17, 1998, is the Second Edition of the American Petroleum Institute's (API) Recommended Practice for Classification of Locations for Electrical Installations at Petroleum Facilities Classified as Class I, Division 1 and Division 2 (API RP 500). The new document, with Errata Change dated August 17, 1998, is the First Edition of the API's Recommended Practice for Classification of Locations for Electrical Installations at Petroleum Facilities Classified as Class I, Zone 0, Zone 1, and Zone 2 (API RP 505).

DATES: This rule is effective February 3, 2000. The incorporation by reference of publications listed in the regulation is approved by the Director of the Federal Register as of February 3, 2000.

FOR FURTHER INFORMATION CONTACT: Fred Gray, Operations Analysis Branch, at (703) 787-1027.

SUPPLEMENTARY INFORMATION: On March 19, 1999, we published a Notice of Proposed Rulemaking (64 FR 13535), titled "Update of Documents Incorporated by Reference," revising the table in 30 CFR 250.101(e); 250.403(b); 250.802(e)(4)(i); 250.803(b)(9)(i);

250.1628(b)(3) and (d)(4)(i); and 250.1629(b)(4)(i). Our 90-day comment period closed on June 17, 1999. We received four positive, supportive comments. This final rule amends the seven foregoing regulations. Please note that our final regulations revising 30 CFR 250, subpart A, relocated § 250.101(e) to 250.198(e) and § 250.403(b) to 250.114(a). This final rule reflects those changes.

We use standards, specifications, and recommended practices developed by standard-setting organizations and the oil and gas industry for establishing requirements for activities in the OCS. This practice, known as incorporation by reference, allows us to incorporate the provisions of technical standards into the regulations without increasing the volume of the Code of Federal Regulations (CFR). The legal effect of incorporation by reference is that the material is treated as if it were published in the **Federal Register**. This material, like any other properly issued regulation, then has the force and effect of law. We hold operators/lessees accountable for complying with the documents incorporated by reference in our regulations. After the effective date of this rule, 85 private sector consensus standards will be incorporated by reference into the offshore operating regulations.

The regulations found at 1 CFR part 51 govern how we and other Federal agencies incorporate various documents by reference. Agencies can only incorporate by reference through publication in the **Federal Register**. Agencies must also gain approval from the Director of the Federal Register for each publication incorporated by reference. Incorporation by reference of a document or publication is limited to the specific edition or specific edition and supplement or addendum cited in the regulations.

Comments on the Rule

We received comments from Noble Drilling Services, Inc.; Shell Offshore Inc. on behalf of itself and other affiliates of Shell Oil Company; Mahl & Associates, Inc.; and the International Association of Drilling Contractors. All commenters support the proposed rule incorporating by reference the two API documents.

Procedural Matters

This is a very simple rule. The rule's purpose is to update one document that is currently incorporated by reference in the regulations and to add one additional document incorporated by reference. The differences between the newer document and the older

document are very minor. The minor differences between the newer and older document will not cause a significant economic effect on any entity (small or large). Similarly, the addition of the new document, API RP 505, will not have a significant effect on any entity (small or large). Therefore, this regulation's impact on the entire industry is minor.

Federalism (Executive Order (E.O. 13132))

According to E.O. 13132, this rule does not have Federalism implications. This rule does not substantially and directly affect the relationship between the Federal and State governments. This rule does not impose costs on States or localities. The rule simply addresses offshore structure design methods for lessee/operator consideration.

Takings Implication Assessment (E.O. 12630)

According to E.O. 12630, this rule does not have significant Takings Implications. A Takings Implication Assessment is not required.

Regulatory Planning and Review (E.O. 12866)

This document is not a significant rule and is not subject to review by the Office of Management and Budget under E.O. 12866.

(1) This rule will not have an effect of \$100 million or more on the economy. It will not adversely affect in a material way the economy, productivity, competition, jobs, the environment, public health or safety, or State, local, or tribal governments or communities.

The rule would have no significant economic impact because the documents do not contain any significant revisions that will cause lessees or operators to change their business practices. The documents will not require the retrofitting of any facilities. The documents may lead to minor changes in operating practices, but the associated costs will be very minor.

(2) This rule will not create a serious inconsistency or otherwise interfere with an action taken or planned by another agency. This rule simply grants lessee/operator additional flexibility when designing an offshore structure and will not affect any action of another agency.

(3) This rule does not alter the budgetary effects or entitlements, grants, user fees, or loan programs or the rights or obligations of their recipients, because the documents do not address or affect any of these programs, rights or obligations.