

§ 1.1374-8 Section 1374(d)(8) transactions.

* * * * *

(b) *Separate determination of tax.*

* * * If an S corporation makes QSub elections under section 1361(b)(3) for a tiered group of subsidiaries effective on the same day, see § 1.1361-4(b)(2).

PART 301—PROCEDURE AND ADMINISTRATION

Par. 11. The authority citation for part 301 continues to read in part as follows:

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

Par. 12. Section 301.6109-1 is amended as follows:

1. Paragraph (i) is redesignated as paragraph (j) and the first sentence of newly designated paragraph (j)(1) is amended by removing the language “paragraph (i)” and adding “paragraph (j)” in its place.

2. A new paragraph (i) is added. The addition reads as follows:

§ 301.6109-1 Identifying numbers.

* * * * *

(i) *Special rule for qualified subchapter S subsidiaries (QSubs)*—(1) *General rule.* Any entity that has an employer identification number (EIN) will retain that EIN if a QSub election is made for the entity under § 1.1361-3 or if a QSub election that was in effect for the entity terminates under § 1.1361-5.

(2) *EIN while QSub election in effect.* Except as otherwise provided in regulations or other published guidance, a QSub must use the parent S corporation's EIN for Federal tax purposes.

(3) *EIN when QSub election terminates.* If an entity's QSub election terminates, it may not use the EIN of the parent S corporation after the termination. If the entity had an EIN prior to becoming a QSub or obtained an EIN while it was a QSub in accordance with regulations or other published guidance, the entity must use that EIN. If the entity had no EIN, it must obtain an EIN upon termination of the QSub election.

(4) *Effective date.* The rules of this paragraph (i) apply on January 20, 2000.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 13. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 14. In § 602.101, paragraph (b) is amended by adding entries for §§ 1.1361-3, 1.1361-5, and 1.1362-8 to the table in numerical order to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part of section where identified and described	Current OMB control No.

1.1361-3	1545-1590
1.1361-5	1545-1590

1.1362-8	1545-1590

Robert E. Wenzel,

Deputy Commissioner, Internal Revenue Service.

Approved: January 19, 2000.

Jonathan Talisman,

Acting Assistant Secretary of the Treasury.

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DEPARTMENT OF THE INTERIOR**Minerals Management Service****30 CFR Parts 251, 254, and 282****RIN 1010-AC32****Outer Continental Shelf Appeals Procedures**

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Technical amendments.

SUMMARY: This document makes technical changes to regulations that were published in various **Federal Register** documents and are codified in the July 1, 1999, edition of Title 30—Minerals Resources, Parts 200-699. The changes are necessary to make the references to appeals procedures in various parts of our regulations consistent with the new MMS appeal procedures regulations.

EFFECTIVE DATE: January 25, 2000.

FOR FURTHER INFORMATION CONTACT: Greg Gould, (703) 787-1600.

SUPPLEMENTARY INFORMATION:

Background

These technical amendments affect all offshore operators, lessees, and permittees. On May 13, 1999 (64 FR 26240), MMS published final regulations, effective the same date, governing the appeal of orders and decisions from MMS's Royalty Management and Offshore Minerals Management Programs in 30 CFR parts 208, 241, 242, 243, 250, and 290. The final regulations neglected to amend several other sections of our Offshore Minerals Management regulations in

parts 251, 254, and 282 to make them consistent with the MMS Appeals rule. This was an inadvertent oversight that we are now correcting.

Need for Correction

As published, the final regulations contain inconsistencies with the intent of the appeals final rulemaking, which may prove to be misleading, and are in need of clarification.

List of Subjects**30 CFR Part 251**

Continental shelf, Freedom of information, Oil and gas exploration, Public lands—mineral resources, Public lands—rights-of-way, Report and recordkeeping requirements, Research.

30 CFR Part 254

Continental shelf, Environmental protection, Oil and gas development and production, Oil and gas exploration, Pipelines, Public lands—mineral resources, Public lands—rights-of-way, Report and recordkeeping requirements.

30 CFR Part 282

Continental shelf, Prospecting, Public lands—mineral resources, Public lands—rights-of-way, Report and recordkeeping requirements, Research.

Accordingly, 30 CFR parts 251, 254, and 282 are amended by making the following technical amendments:

PART 251—GEOLOGICAL AND GEOPHYSICAL (G&G) EXPLORATIONS OF THE OUTER CONTINENTAL SHELF

1. The authority citation for part 251 continues to read as follows:

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

§ 251.10 [Amended]

2. In § 251.10, paragraph (c) is revised to read as follows:

§ 251.10 Penalties and appeals.

* * * * *

(c) *Procedures to appeal orders or decisions MMS issues.* See 30 CFR part 290 for instructions on how to appeal any order or decision that we issue under this part.

PART 254—OIL-SPILL RESPONSE REQUIREMENTS FOR FACILITIES LOCATED SEAWARD OF THE COAST LINE

3. The authority citation for part 254 continues to read as follows:

Authority: 33 U.S.C. 1321.

§ 254.8 [Amended]

4. Section 254.8 and its title are revised to read as follows:

§ 254.8 May I appeal decisions under this part?

See 30 CFR part 290 for instructions on how to appeal any order or decision that we issue under this part.

PART 282—OPERATIONS IN THE OUTER CONTINENTAL SHELF FOR MINERALS OTHER THAN OIL, GAS, AND SULPHUR

5. The authority citation for part 282 continues to read as follows:

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

§ 282.50 [Amended]

6. Section 282.50 is revised to read as follows:

§ 282.50 Appeals.

See 30 CFR part 290 for instructions on how to appeal any order or decision that we issue under this part.

Dated: January 11, 2000.

E.P. Danenberger,

Chief, Engineering and Operations Division.
[FR Doc. 00-1675 Filed 1-24-00; 8:45 am]

BILLING CODE 4310-MR-U

POSTAL SERVICE**39 CFR Part 265****Release of Information**

AGENCY: Postal Service.

ACTION: Final rule.

SUMMARY: This final rule amends the Postal Service regulations that govern the disclosure of information contained in PS Form 1093, Application for Post Office Box or Caller Service, and PS Form 1583, Application for Delivery of Mail Through Agent. The recorded business name, address, and telephone number of a post office box used for doing or soliciting business with the public will no longer be provided to the general public upon request. Disclosure to the public of information contained in Form 1583 will continue to be prohibited. In addition, information from both Forms 1093 and 1583 will no longer be made available in response to an oral request from a law enforcement agency engaged in a criminal investigation. Disclosure of information from either form also will be prohibited, except pursuant to the order of a court of competent jurisdiction, when the individual customer has presented the Postal Service with an appropriate court order of protection.

EFFECTIVE DATE: February 24, 2000.

FOR FURTHER INFORMATION CONTACT:
Lawrence Maxwell, (202) 268-5015.

SUPPLEMENTARY INFORMATION: This final rule adopts the change to the regulation governing disclosure of names and addresses of post office boxholders that was published as a proposed rule on August 26, 1999 (64 FR 46630). This change repeals the provision that authorized disclosure to the general public, upon request, of the name, address, and telephone number of the holder of a post office box being used for the purpose of doing or soliciting business with the public. The purpose of the change is to provide a greater degree of privacy and security to the growing number of small-business owners who operate out of the home. The background for this rulemaking was provided in the August 26 notice and will not be repeated here.

After consideration of the comments made on the August 26 proposal, which are discussed below, the Postal Service has decided to adopt as part of this final rule two additional changes to the regulations governing disclosure of information about post office boxholders and the customers of commercial mail receiving agencies (CMRAs). In response to concerns for the safety of battered individuals and their children, stalking victims, and other persons who consider themselves at risk of harm if their physical location is not kept private, the Postal Service will further restrict disclosure of the names and addresses of post office boxholders and CMRA customers in the following ways.

First, the existing provision that authorizes disclosure in response to oral requests of law enforcement agencies for criminal investigations, when made through the Inspection Service, is made inapplicable to information concerning post office boxholders and CMRA customers.

Second, when the individual boxholder has presented to the Postal Service a protective court order, information from neither Form 1093 nor Form 1583 will be made available under the existing provision that authorizes disclosure to federal, state, or local government agencies upon written request. In such a case, the government agency seeking the information must furnish to the Postal Service an order of a court of competent jurisdiction that requires disclosure to the agency. The Postal Service has already reserved the right to withhold information about a particular individual's address, including a boxholder's address, for sufficient reasons of personal safety, and has provided for the submission of protective court orders to block access of the general public in such situations. The present rule change respecting post

office boxholders and CMRA customers will block access not just of the public but also of government agencies, including law enforcement agencies, when there is a protective order on file, unless the agency obtains a countervailing court order that requires the Postal Service to release the information.

As revised by this rule, the regulations that govern the disclosure of information contained in Form 1093 and 1583 may be summarized as follows. Information provided by a post office boxholder on Form 1093 will not generally be available to the public. It will be disclosed only to a government agency upon written certification of official need; to an appropriate person when needed for the service of process; and in compliance with a subpoena, when appropriate, or a court order. When the boxholder is an individual, as opposed to a business or organization, a subpoena will not be honored—a court order signed by a judge will be required. In addition, copies of the 1093 will not be disclosed except when requested by a government agency upon written certification of official need or in compliance with a subpoena or court order. When the boxholder has submitted a court order of protection, the Postal Service will not disclose the boxholder's name, address, or telephone number pursuant to any of the foregoing provisions, nor make available a copy of the form, unless the requester has obtained an order of a court of competent jurisdiction that requires the disclosure notwithstanding the existence of the boxholder's protective order.

Information provided by a CMRA customer on Form 1583 will not be available to the public. It will be disclosed only to a government agency upon written certification of official need or pursuant to a subpoena (only if the CMRA customer is not an individual) or to a court order. When the customer has submitted a court order of protection, however, the Postal Service will not disclose the customer's name or address pursuant to these provisions, unless the requester obtains a court order as provided in the foregoing paragraph.

Analysis of Comments Received

A total of 318 written comments were received in response to the August 26 proposed rule. Nineteen of these were from state agencies, four were from members of Congress, two were from public-interest organizations, and the bulk of the remainder were from CMRA customers and operators. Only one commenter objected to the proposal to