

(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.

[FR Doc. 04-15077 Filed 7-1-04; 8:45 am]

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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](http://www.irs.gov/regs) or via the Federal eRulemaking Portal at [www.regulations.gov](http://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.*

[FR Doc. 04-15125 Filed 7-1-04; 8:45 am]

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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.

Under the Maritime Transportation Security Act of 2002, owners or operators of this facility will be required to take specific action to improve facility security. As such, a security zone around this facility will no longer be necessary under normal conditions.

**DATES:** This notice of proposed rulemaking is withdrawn on July 2, 2004.

**FOR FURTHER INFORMATION CONTACT:**

Lieutenant (LT) Carolyn Beatty, Operations Department, Marine Safety Office, Mobile, AL, at (251) 441-5771.

**SUPPLEMENTARY INFORMATION:**

**Background**

On July 7, 2003, the Coast Guard published a notice of proposed rulemaking entitled "Security Zone; Bayou Casotte, Pascagoula, MS" in the **Federal Register** (68 FR 40231). This proposed rule concerned the establishment of a permanent security zone for the waters of Bayou Casotte around the Chevron Pascagoula refinery. The proposed security zone would have protected the Chevron Pascagoula refinery, persons, and vessels from subversive or terrorist acts. Entry of persons or vessels into the security zone would have been prohibited unless authorized by the Captain of the Port Mobile or a designated representative.

**Withdrawal**

Under the authority of the Maritime Transportation Security Act of 2002, the Coast Guard published a final rule on October 22, 2003 entitled "Facility Security" in the **Federal Register** (68 FR 60515) that established 33 CFR part 105. That final rule became effective November 21, 2003, and provides security measures for certain facilities, including the Chevron Pascagoula Refinery. Section 105.200 of 33 CFR requires owners or operators of this facility to designate security officers for facilities, develop security plans based on security assessments and surveys, implement security measures specific to the facility's operations, and comply with Maritime Security Levels. Under 33 CFR 105.115, the owner or operator of this facility must, by December 31, 2003, submit to the Captain of the Port, a Facility Security Plan as described in subpart D of 33 CFR part 105, or if intending to operate under an approved Alternative Security Program as described in 33 CFR 101.130, a letter signed by the facility owner or operator stating which approved Alternative Security Program the owner or operator intends to use. Section 105.115 also requires the facility owner or operator to be in compliance with 33 CFR part 105

on or before July 1, 2004. As a result of these enhanced security measures, the security zone around the Chevron Pascagoula Refinery will no longer be necessary under normal conditions.

This action is taken under the authority of 33 U.S.C. 1226, 1231; 46 U.S.C. Chapter 701; 50 U.S.C. 191; 33 CFR 1.05-1(g), 6.04-1, 6.04-6, and 160.5; Pub. L. 107-295, 116 Stat. 2064; Department of Homeland Security Delegation No. 0170.1.

Dated: June 21, 2004.

**G.T. Croot,**

*Commander, U.S. Coast Guard, Acting Captain of the Port Mobile.*

[FR Doc. 04-15114 Filed 7-1-04; 8:45 am]

**BILLING CODE 4910-15-P**

**DEPARTMENT OF THE INTERIOR**

**Fish and Wildlife Service**

**RIN 1018-AI95**

**DEPARTMENT OF COMMERCE**

**National Oceanic and Atmospheric Administration**

**50 CFR Part 402**

**[ID. 061804C]**

**RIN 0648-AQ69**

**Joint Counterpart Endangered Species Act Section 7 Consultation Regulations**

**AGENCIES:** Fish and Wildlife Service, Interior; and National Marine Fisheries Service, National Oceanic and Atmospheric Administration, Commerce.

**ACTION:** Proposed rule; availability of environmental assessment; opening of comment period.

**SUMMARY:** We, the U.S. Fish and Wildlife Service (FWS) and the National Oceanic and Atmospheric Administration's National Marine Fisheries Service (NOAA Fisheries), (jointly, the Services), announce the availability of the environmental assessment for the Interagency Consultation on Regulatory Actions Under the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) Counterpart Regulations, and the opening of a comment period on the environmental assessment. The Services are evaluating the environmental effects of establishing counterpart regulations pursuant to Section 7 of the Endangered Species Act of 1973, as amended (ESA). The proposed counterpart regulations were published in the **Federal Register**

on January 30, 2004 (69 FR 4465) after coordination with the U.S.

Environmental Protection Agency (EPA) and the U.S. Department of Agriculture.

We are opening a comment period to allow all interested parties to comment on the environmental assessment. Comments should be directed to the adequacy of the environmental assessment, and should not address issues related to the proposed rule itself. Comments previously submitted on the proposed rule need not be resubmitted as they will be incorporated into the public record and will be fully considered in the final rule.

**DATES:** Comments on this environmental assessment must be received by July 23, 2004, to be considered in the final decision.

**ADDRESSES:** You may submit comments by any of the following methods:

- E-mail:

*PesticideESARegulations@fws.gov.*

Include in the subject line the following identifier: RIN 1018-AI95; RIN 0648-AQ69. Please also include Attn: "1018-AI95" and your name and return address in your Internet message.

- Mail: Assistant Director for Endangered Species, U.S. Fish and Wildlife Service, 4401 North Fairfax Drive, Room 420, Arlington, Virginia 22203; or Chief of the Endangered Species Division, Office of Protected Resources, National Marine Fisheries Service, 1315 East-West Highway, Silver Spring, Maryland 20910.

- Federal e-rulemaking Portal:

*http://www.regulations.gov.*

- Fax: Gary Frazer, FWS, 703/358-2229; or Phil Williams, NOAA Fisheries, 301/713-0376.

The FWS has agreed to take responsibility for receipt of public comments and will share all comments it receives with NOAA Fisheries and EPA. Comments and materials received in conjunction with this environmental assessment will be available for inspection, by appointment, during normal business hours at the above FWS address.

Electronic copies of this environmental assessment may be obtained from the FWS World Wide Web site at: *http://endangered.fws.gov/consultations/pesticides/index.html*. Written copies of this environmental assessment may be obtained from the Assistant Director for Endangered Species, U.S. Fish and Wildlife Service, 4401 North Fairfax Drive, Room 420, Arlington, Virginia 22203.

**FOR FURTHER INFORMATION CONTACT:** Gary Frazer, Assistant Director for Endangered Species, at the above FWS address (Telephone 703/358-2171,