

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**.]

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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 (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.

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