

and maintaining taxpayer information relating to returns.

(b) *Disclosure of return information reflected on returns to officers and employees of the Department of Agriculture.* (1) Officers or employees of the Internal Revenue Service will disclose the following return information reflected on returns 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 Internal Revenue Code);
- (ii) Spouse's Social Security Number;
- (iii) Annual accounting period;
- (iv) Principal Business Activity (PBA) code;
- (v) Taxable cooperative distributions;
- (vi) Income from custom hire and machine work;
- (vii) Gross income;
- (viii) Master File Tax (MFT) code;
- (ix) Document Locator Number (DLN);
- (x) Cycle posted;
- (xi) Final return indicator;
- (xii) Part year return indicator; and
- (xiii) Taxpayer telephone number.

(3) From Form 943—

- (i) Taxpayer identity information;
- (ii) Annual accounting period;
- (iii) Total wages subject to Medicare taxes;
- (iv) MFT code;
- (v) 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) MFT Code;
- (vi) DLN;
- (vii) Cycle posted;
- (viii) Final return indicator;
- (ix) Part year return indicator; and
- (x) Consolidated return indicator.

(5) 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) MFT code;

(vii) DLN;

(viii) Cycle posted;

(ix) Final return indicator; and

(x) Part year return indicator.

(c) *Procedures and Restrictions.* (1) Disclosure of return information reflected on returns by officers or employees of the Internal Revenue Service 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 Agriculture and describing—

(i) The particular return information reflected on returns for disclosure;

(ii) The taxable period or date to which such return information reflected on returns relates; and

(iii) The particular purpose for the requested return information reflected on returns.

(2)(i) No such officer or employee to whom the Internal Revenue Service discloses return information reflected on returns pursuant to the provisions of paragraph (b) of this section shall disclose such information to any person, other than the taxpayer to whom such return information reflected on returns 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.

(ii) If the Internal Revenue Service 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 Internal Revenue Code or regulations or published procedures thereunder, the Internal Revenue Service may take such actions as are deemed necessary to ensure that such requirements are or shall be satisfied, including suspension of disclosures of return information reflected on returns otherwise authorized by section 6103(j)(5) and paragraph (b) of this section, until the Internal Revenue Service determines that such requirements have been or will be satisfied.

(d) *Effective date.* This section is applicable on June 6, 2003.

David A. Mader,

Assistant Deputy Commissioner of Internal Revenue.

Approved: May 12, 2003.

Pamela F. Olson,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 03–14205 Filed 6–5–03; 8:45 am]

BILLING CODE 4830–01–P

POSTAL SERVICE

39 CFR Part 111

Hazardous Materials: Domestic Mail Manual Revisions for Division 6.2 Infectious Substances and Other Related Changes

ACTION: Final rule.

SUMMARY: In this final rule, the Postal Service adopts revisions to the mailing standards in *Domestic Mail Manual* (DMM) C023 related to the requirements and packaging standards for mailable types of Division 6.2 infectious substances. These DMM revisions adopt many of the regulatory and packaging changes for infectious substances that the U.S. Department of Transportation (DOT) made to Title 49 Code of Federal Regulations (49 CFR) in the **Federal Register** final rule published on August 14, 2002 (67 FR 53117–53144) and the subsequent change published on August 27, 2002 (67 FR 54967). As adopted by the Postal Service, these DMM revisions will provide a greater level of safety for handling and transporting mailable infectious substances in the mailstream. These changes will also facilitate domestic and international air transportation by aligning the Postal Service mailing standards with the current international standards for the transport of hazardous materials.

Other minor changes and clarifications are also adopted to the hazardous materials mailing standards in DMM C021, C023, C024, C050, and F010 to improve clarity and reduce misunderstandings; to ensure the packaging integrity of mailable hazardous materials during Postal Service handling; and to provide a greater level of safety for Postal Service employees and the public.

EFFECTIVE DATE: June 12, 2003. However, mailers using a business reply mail format for diagnostic (clinical) specimen mailpieces or a merchandise return service format for sharps waste or regulated medical waste mailpieces, are