

who issued the summons to which the order relates).

(ii) *Form.* The statement of compliance shall be sent by registered or certified mail and shall include—

(A) The name, current address, current home and work telephone numbers of the person making the statement and any convenient times that person can be contacted;

(B) A specific identification of the court order with which compliance has been achieved and the summons to which the order relates; and

(C) The signature of the summoned party or the duly authorized representative.

(iii) *Response.* (A) As soon as practicable after receipt of such a statement of compliance, but in no event later than 180 days after such receipt, the Commissioner will mail a response to the summoned party (and a copy of the response to the taxpayer, if the summoned party is not the taxpayer) by registered or certified mail. The date on which the summoned person mails the statement of compliance shall be deemed to be the date on which the Commissioner receives it. The Commissioner's response will notify the summoned party—

(1) That a determination of compliance with the court order has been made and the date of that determination; or

(2) That a determination of noncompliance has been made and the date of that determination.

(B) The Commissioner is not required to give notice that the court order has not been complied with prior to instituting a collateral proceeding challenging whether the testimony given or the production made by the summoned party fully satisfies the court order and requesting that sanctions be imposed against the summoned party for a failure to comply with the order. The institution of a collateral proceeding shall constitute notice of a determination of noncompliance.

(C) The summoned party may, in writing, grant the Commissioner additional time within which to notify it regarding compliance or noncompliance with the summons.

(iv) *Failure to respond within 180 days.* If the Commissioner fails to respond to a properly submitted statement of compliance within the 180-day period, described in paragraph (d)(7)(iii)(A) of this section, or such longer period as agreed to in writing by the summoned party, then the court order with respect to which the summoned party submitted a statement of compliance shall be deemed

complied with as of the expiration of 180 days or such longer period.

(v) *Limitations.* The Commissioner may treat as a nullity and return to the summoned party without action, as described in paragraph (d)(7)(iii) of this section, a statement of compliance that is filed in the following circumstances—

(A) Before the summoned party has provided testimony, or books, papers, records, or other data, or both in response to the court order (or before the last act of production in the case of production that is accomplished in stages pursuant to a mutual agreement);

(B) Before the Commissioner has issued a determination pursuant to paragraph (d)(7)(iii) of this section with respect to a previously-tendered statement of compliance or before the expiration of 180 days from the date such statement of compliance was received by the Commissioner, whichever is earlier; or

(C) While a referral to the Department of Justice for a collateral proceeding with respect to the court order or an appeal of that order is pending.

(e) *Effective date.* This section is applicable on the date final regulations are published in the **Federal Register**.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

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## DEPARTMENT OF THE INTERIOR

### Minerals Management Service

#### 30 CFR Parts 250 and 254

#### Oil and Gas and Sulphur Operations in the Outer Continental Shelf—Incident Reporting; Notice of Meeting

**AGENCY:** Minerals Management Service (MMS), Interior.

**ACTION:** Notice of meeting.

**SUMMARY:** This notice announces that MMS and the U.S. Coast Guard (USCG) will hold a public meeting to discuss the Notice of Proposed Rulemaking (NPR) for Incident Reporting Requirements that was published on July 8, 2003 (68 FR 40585).

**DATES:** The meeting will be held on September 3, 2003, from 1 p.m. to approximately 4 p.m. at the location listed in the **ADDRESSES** section.

**ADDRESSES:** The meeting will be held at the MMS Gulf of Mexico Regional office (Room 111), 1201 Elmwood Park Blvd., New Orleans, LA 70123. Please submit pre-meeting written questions by mail or fax to Melinda Mayes at:

(1) *Mailing address:* Minerals Management Service, 381 Elden Street, MS 4022, Herndon, VA 20170.

(2) *Fax number:* (703) 787-1555.

#### FOR FURTHER INFORMATION CONTACT:

Melinda Mayes, MMS, Engineering and Operations Division, at (703) 787-1063 or Staci Atkins, MMS, Engineering and Operations Division, at (703) 787-1620.

#### SUPPLEMENTARY INFORMATION:

The purpose of the meeting is to explain the Proposed Rule for Incident Reporting Requirements and allow participants to ask questions. On July 8, 2003, MMS published a proposed rule for Oil and Gas and Sulphur Operations in the Outer Continental Shelf—Incident Reporting (68 FR 40585). In developing this NPR, MMS worked with the USCG with the goal of making the reporting requirements between the two agencies more consistent. The MMS and USCG are also developing an electronic reporting system to help eliminate duplicative reporting between the two agencies.

The agenda for the meeting on September 3, 2003, is as follows:

- General welcome and overview from MMS and the USCG;
- Presentation of the rulemaking history and relationship of the MMS NPR to USCG requirements;
- Presentation of the MMS NPR;
- Question and answer session; and
- Concluding remarks.

The MMS and USCG encourage you to submit questions in advance and attend the meeting. We will consider your questions in preparing our presentations so we can focus on key topics. Questions must reach the MMS office by close of business on August 22, 2003. You may also pose questions during the question and answer session at the meeting.

We remind meeting participants that any comments you make at the meeting that you wish for us to consider during the rulemaking must be submitted in writing before the comment period closes.

There is no fee to attend the meeting and registration is not required. To obtain information on facilities or services for individuals with disabilities or to request that we provide special assistance at the meeting, please contact Melinda Mayes as soon as possible.

Dated: July 25, 2003.

**E.P. Danenberger,**

*Chief, Engineering and Operations Division.*

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