

553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, 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 businesses.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic or written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing has been scheduled for March 31, 2004, beginning at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** portion of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments must submit electronic or written comments and an outline of the topics to be discussed and the time to be devoted to each topic (a signed original and eight (8) copies) by March 10, 2004. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for reviewing outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of this notice of proposed rulemaking is Nancy L. Rose, Office of Associate Chief Counsel (Procedure and Administration).

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Withdrawal of a Previous Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking published in the **Federal Register** on November 18, 2002 (REG-143321-02) is withdrawn.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

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

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

2. Section 1.6043-4 is added to read as follows:

§ 1.6043-4 Information returns relating to certain acquisitions of control and changes in capital structure.

[The text of proposed § 1.6043-4 is the same as the text of § 1.6043-4T published elsewhere in this issue of the **Federal Register**]

3. Section 1.6045-3 is added to read as follows:

§ 1.6045-3 Information reporting for acquisitions of control or substantial changes in capital structure.

[The text of proposed § 1.6045-3 is the same as the text of § 1.6045-3T published elsewhere in this issue of the **Federal Register**]

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

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DEPARTMENT OF JUSTICE

Office of Justice Programs

28 CFR Part 90

[OJP Docket No. 1378]

RIN 1121-AA67

STOP Violence Against Women Formula Grant Program and STOP Violence Against Indian Women Discretionary Grant Program: Clarification of Match Requirement

AGENCY: Office on Violence Against Women, Office of Justice Programs, Department of Justice.

ACTION: Notice of proposed rule.

SUMMARY: This rule proposed to amend the regulations for the STOP (Services—Training—Officers—Prosecutors) Violence Against Women Formula Grant

Program and the STOP Violence Against Indian Women Discretionary Grant Program in 28 CFR 90.17 and 90.55, respectively, to clarify the statutory provision in 42 U.S.C. 3796gg-1(f) requiring that each STOP fund grantee provide matching funds in an amount no less than 25% of the total costs of the projects described in the application for funds.

DATES: Written comments should be submitted by January 29, 2004.

ADDRESSES: Please send written comments, by U.S. mail, to: Marnie Shiels, Attorney-Advisor, Office on Violence Against Women, Office of Justice Programs, 810 7th Street, NW., Washington, DC 20531; or by e-mail, to: OVWRegs@ojp.usdoj.gov. To ensure proper handling, please reference OJP No. 1378 on your correspondence.

FOR FURTHER INFORMATION CONTACT: Marnie Shiels, Attorney-Advisor, Office on Violence Against Women, Office of Justice Programs, 810 7th Street, NW., Washington, DC 20531, telephone: (202) 307-6026.

SUPPLEMENTARY INFORMATION: The STOP and STOP Violence Against Indian Women (VAIW) Programs are codified at 42 U.S.C. 3796gg *et seq.* The final rule for these programs, 28 CFR Part 90 (Subparts B and C), was promulgated on April 18, 1995. The STOP grants are awarded to states and territories to develop and strengthen the criminal justice system's response to violence against women and to support and enhance services for victims. The STOP VAIW grants are intended to develop and strengthen tribal law enforcement and prosecution efforts to combat violence against Indian women and to develop and enhance services for victims of such crimes.

Because this is a technical amendment to clarify the matching requirement within the authorizing statute, the deadline for written comments is 30-days from the date of publication of this proposed rule in the **Federal Register**.

Statutory Match Requirement

The STOP statute, 42 U.S.C. 3796gg-1(f), provides: "The Federal share of a grant made under [these grant programs] may not exceed 75 percent of the total costs of the projects described in the application submitted." In accordance with the statutory matching funds requirement, States and Indian tribal governments receiving funds under these two programs must ensure that only 75 percent of their total budget for the grant project comes from STOP grant funds. The purpose of requiring STOP formula fund grantees to provide a 25%