

will allow, among other things, officers and employees of the Chief Counsel to participate fully along with an IRS employee or officer in a summoned interview.

The temporary regulations define an officer or employee of the IRS, for purposes of identifying those persons who may receive summoned information or take testimony under oath, to include all persons who administer and enforce the internal revenue laws or any other laws administered by the IRS, and who are appointed or employed by, or subject to the directions, instructions, or orders of the Secretary of the Treasury or the Secretary's delegate. This amendment confirms that officers and employees of the Office of Chief Counsel may be designated as persons authorized to take testimony under oath and to receive summoned books, papers, records, or other data.

The temporary regulations also expressly provide that more than one person may be designated to receive summoned information or to take testimony under oath during a summoned interview. Finally, the temporary regulations eliminate the language in the existing regulations suggesting that a summons document needs to designate the specific officer or employee who is authorized to take testimony under oath and to receive and examine books, papers, records, or other data. The statute does not require that such a designation appear in the summons. Moreover, at times it is necessary for a summoned interview to be conducted by an officer or employee other than the one who may be identified in the summons document.

### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. In addition, because no prior notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. Pursuant to section 7805(f) of the Code, this temporary regulation will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

### Drafting Information

The principal author of this regulation is Elizabeth Rawlins of the Office of the

Associate Chief Counsel (Procedure and Administration), Collection, Bankruptcy and Summonses Division.

### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

### Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

### PART 301—PROCEDURE AND ADMINISTRATION

1. The authority citation for part 301 continues to read in part as follows:

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

2. In § 301.7602-1, paragraph (b) is revised to read as follows:

#### § 301.7602-1 Examination of books and witnesses.

\* \* \* \* \*

(b) *Summons*. [Reserved]. For further guidance, see § 301.7602-1T(b).

\* \* \* \* \*

3. Section 301.7602-1T is added to read as follows:

#### § 301.7602-1T Examination of books and witnesses.

(a) For further guidance, see § 301.7602-1(a).

(b) *Summons*—(1) *In general*. For the purposes described in § 301.7602-1(a), the Commissioner is authorized to summon the person liable for tax or required to perform the act, or any officer or employee of such person or any person having possession, custody, or care of books of accounts containing entries relating to the business of the person liable for tax or required to perform the act, or any other person deemed proper, to appear before one or more officers or employees of the Internal Revenue Service at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry. This summons power may be used in an investigation of either civil or criminal tax-related liability. The Commissioner may designate one or more officers or employees of the Internal Revenue Service as the individuals before whom a person summoned pursuant to section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 shall appear. Any such officer or employee is authorized to take

testimony under oath of the person summoned and to receive and examine books, papers, records, or other data produced in compliance with the summons.

(2) *Officer or employee of the Internal Revenue Service*. For purposes of this paragraph (b), officer or employee of the Internal Revenue Service means all officers and employees of the United States, who are engaged in the administration and enforcement of the internal revenue laws or any other laws administered by the Internal Revenue Service, and who are appointed or employed by, or subject to the directions, instructions, or orders of the Secretary of the Treasury or the Secretary's delegate. An officer or employee of the Internal Revenue Service, for purposes of this paragraph (b), shall include an officer or employee of the Office of Chief Counsel.

(c) For further guidance, see § 301.7602-1(c).

(d) *Effective date*. This section is applicable to summonses issued on or after September 10, 2002. This section expires on September 9, 2005.

**David A. Mader,**

*Acting Deputy Commissioner of Internal Revenue.*

Approved: August 27, 2002.

**Pamela F. Olson,**

*Acting Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 02-22925 Filed 9-9-02; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Coast Guard

### 33 CFR Part 165

[CGD01-02-090]

RIN 2115-AA97

### Safety Zone; East River, Manhattan, NY

**AGENCY:** Coast Guard, DOT.

**ACTION:** Final rule; correction.

**SUMMARY:** This document corrects a final rule published in the **Federal Register** on September 4, 2002, concerning the establishment of a safety zone in a portion of the waters of the East River, Western Channel, between Manhattan and Roosevelt Island, NY. That document contained the wrong regulation identifier number (RIN). The correct RIN, 2115-AA97, appears in the heading of this document.

**DATES:** This correction becomes effective September 10, 2002. The effective date of 33 CFR 165.167, created

by the final rule we are correcting, remains 7 a.m. on September 16, 2002.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant Luis E. Martinez, Waterways Oversight Branch, Coast Guard Activities New York, at (718) 354-4193, or James McLeod, Office of Regulations and Administrative Law, at 202-267-6233.

**SUPPLEMENTARY INFORMATION:**

**Discussion of Correction**

The heading of the Safety Zone; East River, Manhattan, NY, final rule published September 4, 2002, on page 56488 of the **Federal Register**, contained an incorrect regulation identifier number. The correct RIN is 2115-AA97. To advise the public of this error, we are publishing this notice of correction.

**Correction of Publication**

Accordingly, the final rule published September 4, 2002, as FR Doc. 02-22494, [docket number CGD01-02-090], is corrected as follows: On page 56488, in the heading, "RIN 2115-AE84" is corrected to read "RIN 2115-AA97".

Dated: September 4, 2002.

**S.G. Venckus,**

*Chief, Office of Regulations and Administrative Law, United States Coast Guard.*

[FR Doc. 02-22948 Filed 9-9-02; 8:45 am]

**BILLING CODE 4910-15-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Parts 58 and 81**

[LA-31-1-7189a; FRL-7374-1]

**Ambient Air Quality Surveillance and Designation of Areas for Air Quality Planning Purposes; Louisiana; Modification of Ozone Monitoring Season and Revisions to Geographical Boundaries of Air Quality Control Regions**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

**SUMMARY:** The EPA is taking direct final action to revise the geographical boundaries of the three Air Quality Control Regions (AQCRs) in the State of Louisiana, which are the Southern Louisiana-Southeast Texas AQCR, the Shreveport-Texarkana-Tyler AQCR, and the Monroe-El Dorado AQCR. The EPA is also taking direct final action to shorten the ozone season for the Monroe-El Dorado and Shreveport-Texarkana-Tyler AQCRs, from year-round, to March 1 through October 31.

EPA is taking this action in response to a June 12, 1995, letter from the Governor of Louisiana requesting that EPA revise the AQCR boundaries and ozone seasons in order to provide for more effective and efficient air quality management in the State of Louisiana.

**DATES:** This rule is effective on November 12, 2002 without further notice, unless we receive adverse comment by October 10, 2002. If we receive such comment, we will publish a timely withdrawal in the **Federal Register** informing the public that this rule will not take effect.

**ADDRESSES:** Written comments on this action should be addressed to Mr. Thomas H. Diggs, Chief, Air Planning Section (6PD-L), at the EPA Region 6 Office listed below. Copies of documents relevant to this action are available for public inspection during normal business hours at the following locations. Anyone wanting to examine these documents should make an appointment with the appropriate office at least 24 hours in advance.

Environmental Protection Agency, Region 6, Air Planning Section (6PD-L), 1445 Ross Avenue, Suite 700, Dallas, Texas 75202-2733.

Louisiana Department of Environmental Quality, Air Quality Division, H. B. Garlock Building, 7290 Bluebonnet Blvd., Baton Rouge, LA 70810.

**FOR FURTHER INFORMATION CONTACT:** Joe Kordzi of the EPA Region 6 Air Planning Section at (214) 665-7186 and at the address above.

**SUPPLEMENTARY INFORMATION:** Throughout this document wherever "we," "us," or "our" is used, we mean the EPA.

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**I. What Action Is EPA Taking?**

In this rulemaking, we are approving a June 12, 1995, request from the Governor of Louisiana to:

1. Revise the geographical boundaries of the three AQCRs in the State, and;
2. Shorten the ozone season, for the Louisiana parishes located in two of these AQCRs, from year-round to March 1 through October 31.

The Governor requested these revisions to the AQCR boundaries and ozone ambient air monitoring seasons in order to maximize the staff resources dedicated to providing air quality control services to the citizens of the State.

**II. What Are the AQCRs and Ozone Seasons in Louisiana?**

The three AQCRs in Louisiana are as follows:

- AQCR 019—Monroe (Louisiana)-El Dorado (Arkansas) Interstate (Codified at 40 CFR 81.92)
- AQCR 022—Shreveport-Texarkana-Tyler Interstate (Arkansas-Louisiana-Oklahoma-Texas) (Codified at 40 CFR 81.94)
- AQCR 106—Southern Louisiana-Southeast Texas Interstate (Codified at 40 CFR 81.53).

The ozone monitoring season is currently year-round for all three AQCRs.

**III. How Is EPA Changing the AQCR Boundaries and Ozone Monitoring Seasons in Louisiana?**

In this rulemaking, we are taking direct final action to:

1. Transfer Avoyelles, Rapides and Vernon Parishes from the Southern Louisiana-Southeast Texas AQCR to the Shreveport-Texarkana-Tyler AQCR;
2. Transfer Grant Parish from the Southern Louisiana-Southeast Texas AQCR to the Monroe-El Dorado AQCR; and
3. Shorten the ozone season, for the Monroe-El Dorado and Shreveport-Texarkana-Tyler AQCRs, from year-long (January 1 through December 31) to March 1 through October 31.

**IV. What Is EPA's Authority To Revise AQCRs and Ozone Monitoring Seasons?**

The EPA designates boundaries of AQCRs under section 107 of the Federal Clean Air Act (Act), and codifies them at 40 CFR part 81, subpart B (Designation of Air Quality Control Regions). A Governor may request, under section 107(e) of the Act, a realignment of the AQCRs in the State if the realignment will provide for more efficient and effective air quality management.

40 CFR 58.13(a)(3) allows EPA Regional Administrators to exempt particular periods or seasons from the requirements to collect ambient air quality data at State and Local Ambient