

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG-138326-07]

RIN 1545-BH22

#### Tax Avoidance Transactions; Hearing Cancellation

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed rulemaking under section 6231 of the Internal Revenue Code that allows the IRS to convert partnership items to nonpartnership items when the application of the unified partnership audit and litigation procedures of sections 6221 through 6234 (TEFRA partnership procedures) with respect to certain tax avoidance transactions interferes with the effective and efficient enforcement of the internal revenue laws.

**DATES:** The public hearing, originally scheduled for June 4, 2009, at 10 a.m., is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov).

**SUPPLEMENTARY INFORMATION:** A notice of public hearing that appeared in the *Federal Register* on Friday, February 13, 2009 (74 FR 7205), announced that a public hearing was scheduled for June 4, 2009, at 10 a.m., in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 6231 of the Internal Revenue Code.

The public comment period for these regulations expired on May 14, 2009. Outlines of topics to be discussed at the

hearing were due on May 15, 2009. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of Wednesday, May 20, 2009, no one has requested to speak. Therefore, the public hearing scheduled for June 4, 2009, is cancelled.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. E9-12167 Filed 5-26-09; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE INTERIOR

### Minerals Management Service

#### 30 CFR Parts 250, 256, and 260

RIN 1010-AD06

[Docket ID MMS-2007-OMM-0069]

#### Leasing of Sulphur or Oil and Gas and Bonding Requirements in the Outer Continental Shelf

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

**ACTION:** Proposed rule.

**SUMMARY:** The MMS proposes to update and streamline the existing Outer Continental Shelf leasing regulations, and to clarify implementation of the Federal Oil and Gas Royalty Simplification and Fairness Act of 1996. The rule would reorganize and reorder leasing requirements to reflect the leasing process more efficiently, as it has evolved over the last 26 years. The rule also proposes changes to parts 250 and 260 that relate to the proposed revisions to part 256.

**DATES:** Submit comments by September 24, 2009. The MMS may not fully consider comments received after this date. Submit comments to the Office of Management and Budget on the information collection burden in this proposed rule by June 26, 2009. This does not affect the deadline for the public to comment to MMS on the proposed regulations.

**ADDRESSES:** You may submit comments on the rulemaking by any of the following methods. Please use the Regulation Identifier Number (RIN)

1010-AD06 as an identifier in your message. See also Public Availability of Comments under Procedural Matters.

• *Federal eRulemaking Portal:* <http://www.regulations.gov>. Under the tab "More Search Options," click "Advanced Docket Search," then select "Minerals Management Service" from the agency drop-down menu, then click the submit button. In the Docket ID column, select MMS-2007-OMM-0069 to submit public comments and to view supporting and related materials available for this rulemaking. Information on using *Regulations.gov*, including instructions for accessing documents, submitting comments, and viewing the docket after the close of the comment period, is available through the site's "User Tips" link. The MMS will post all comments.

• *Mail or hand-carry comments to the Department of the Interior; Minerals Management Service; Attention: Regulations and Standards Branch (RSB); 381 Elden Street, MS-4024, Herndon, Virginia 20170-4817.* Please reference "Leasing of Sulphur or Oil and Gas and Bonding Requirements in the Outer Continental Shelf, 1010-AD06" in your comments and include your name and return address.

• *Send comments on the information collection in this proposed rule to: Interior Desk Officer 1010-AD06, Office of Management and Budget; 202-395-5806 (fax); e-mail: [oir\\_docket@omb.eop.gov](mailto:oir_docket@omb.eop.gov).* Please also send a copy to MMS.

**FOR FURTHER INFORMATION CONTACT:** For comments or questions on procedural issues, contact Kumkum Ray, Regulations and Standards Branch, at [kumkum.ray@mms.gov](mailto:kumkum.ray@mms.gov), or at (703) 787-1604. For questions on technical issues, contact Jane Roberts, Leasing Division, at [jane.roberts@mms.gov](mailto:jane.roberts@mms.gov), or at (805) 389-7836.

**SUPPLEMENTARY INFORMATION:** This proposed rule completely rewrites the existing regulations at 30 CFR part 256, Leasing of Sulphur or Oil and Gas and Bonding Requirements in the Outer Continental Shelf (OCS). The major components of part 256 include: (1) The 5-Year Leasing Program mandated by section 18 of the OCS Lands Act, 43 U.S.C. 1344; (2) preparing for a lease sale; (3) issuing, maintaining, and ending a lease; and (4) bonding requirements. The MMS is proposing to reorganize and reorder the regulations