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[4310-02-M]

Title 25—Indians

CHAPTER I—BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR

SUBCHAPTER J—FISCAL AND FINANCIAL AFFAIRS

PART 112a—MANAGEMENT OF OSAGE JUDGMENT FUNDS FOR EDUCATION AND SOCIOECONOMIC PROGRAMS

Final Rule; Correction

NOVEMBER 20, 1978.

AGENCY: Bureau of Indian Affairs, Department of the Interior.

ACTION: Final rule; correction notice.

SUMMARY: This document changes Part number 113 as it appeared in the FEDERAL REGISTER published at 43 FR 37175, August 22, 1978 to Part number 112a. The substantive provisions of the regulations are not changed by this correction.

EFFECTIVE DATE: November 29, 1978.

FOR FURTHER INFORMATION CONTACT:

Ramona L. Osborne, Bureau of Indian Affairs, Office of Indian Education Programs, Washington, D.C., 202-343-7387.

SUPPLEMENTARY INFORMATION: Beginning on page 37175 of the FEDERAL REGISTER (43 FR 37175) a new Part 113 to Subchapter J, Chapter I, Title 25 of the Code of Federal Regulations was published. Since Part 113 was assigned previously, Part number 112a is hereby assigned to correct the numbering for this final rule.

Accordingly, the following corrections to the FEDERAL REGISTER of Aug. 22, 1978 should be made:

Beginning on page 37175 and ending on page 37180, all references to Part 113 are to be corrected to read 112a and all sections thereof are to be corrected to read 112a, inclusively. The primary author of this document is Mary F. Asbill, Education Specialist, Office of Indian Education Programs, BIA, Washington, D.C. (202) 343-7387.

FORREST J. GERARD,
Assistant Secretary—
Indian Affairs.

[FR Doc. 78-33368 Filed 11-28-78; 8:45 am]

[4830-01-M]

Title 26—Internal Revenue

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

[T.D. 7573]

PART 301—REGULATIONS ON PROCEDURE AND ADMINISTRATION

PART 404—TEMPORARY REGULATIONS ON PROCEDURE AND ADMINISTRATION UNDER THE TAX REFORM ACT OF 1976

Disclosure of Returns and Return Information to and by Attorneys of the Department of Justice in Preparation for Proceeding of Investigation Involving Tax Administration; and to Delete Certain Existing Regulations Which Were Made Obsolete by the Tax Reform Act of 1976

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations.

SUMMARY: This document contains a final regulation under section 6103 (h)(2) of the Internal Revenue Code relating to disclosures of returns and return information to and by attorneys of the Department of Justice in preparation for proceedings or investigations involving tax administration. The regulation provides officers and employees of the Internal Revenue Service and the Department of Justice with guidance needed to comply with section 6103(h)(2) of the Code.

DATE: The regulation is effective as of November 29, 1978.

FOR FURTHER INFORMATION CONTACT:

David E. Dickinson of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C. 20224, Attention: CC:LR:T, 202-566-3218, not a toll-free call.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On July 6, 1978, the Internal Revenue Service published in the FEDERAL REGISTER a notice of proposed rulemaking to amend the Regulations on Procedure and Administration (26 CFR Part 301) to provide rules under section 6103(h)(2) of the Internal Revenue Code of 1954, relating to disclo-

tures of returns and return information to and by attorneys of the Department of Justice in preparation for proceedings or investigations involving tax administration. These regulations are identical to present § 404.6103 (h) (2)-1 of the Temporary Regulations on Procedure and Administration (26 CFR Part 404). In addition, the notice of proposed rulemaking proposed deletion of existing regulations issued under section 6103 of the Code prior to amendment of that section by the Tax Reform Act of 1976. These issued regulations have been made obsolete by reason of the amendments of section 6103.

One written comment on the proposed amendments was received, but no public hearing was requested or held. The written comment consisted of six individual member views forwarded by the Tax Section of the American Bar Association. Three members felt that the proposed amendments were consistent with the statutory requirements of section 6103. Two members, on the other hand, believed that the proposed amendments are inconsistent with the statutory requirement of section 6103 (i) (1) that a court order be obtained before returns or taxpayer return information are used in a nontax related criminal investigation. In the case of a joint title 26—title 18 investigation, the tax and nontax aspects are often so intertwined that they cannot, as a practical matter, be separated. Any effort to separate the nontax matter from the tax case for purposes of applying section 6103(i)(1) could seriously impair the effectiveness of either or both aspects of the joint investigation. It is believed that Congress did not intend to create overwhelming obstacles to the successful conduct of these joint investigations. Accordingly, the proposed amendments impose restrictions upon the use of tax data in joint title 26—title 18 investigations which properly balance the vital practical need to conduct these investigations jointly while at the same time providing suitable protection against unwarranted use of tax data in nontax criminal matters without the intervention of a federal district court.

A sixth individual member commented that the restrictions which the proposed amendments impose upon the use of tax data in joint title 26—title 18 investigations impose unnecessary burdens upon the Federal Government. It is believed, however, that these restrictions, burdensome or not, are consistent with Congressional policy to restrict the use of tax data in nontax related matters.

Accordingly, the proposed amendments are adopted by this Treasury decision with one technical change, that being deletion of § 404.6103(h)(2)-