

airplane to the air carrier's operations specification, or per a schedule and an inspection method approved by the Manager, Seattle Aircraft Certification Office (ACO). After each inspection has been performed once, each subsequent inspection must be performed per the new operator's schedule.

Alternative Methods of Compliance (AMOCs)

(l)(1) The Manager, Seattle Aircraft Certification Office (ACO), FAA, ATTN: Ivan Li, Aerospace Engineer, Airframe Branch, ANM-120S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 917-6437; fax (425) 917-6590; has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19.

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

(3) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD, if it is approved by an Authorized Representative for the Boeing Commercial Airplanes Delegation Option Authorization Organization who has been authorized by the Manager, Seattle ACO, to make those findings. For a repair method to be approved the repair must meet the certification basis of the airplane and the approval must specifically refer to this AD.

(4) AMOCs approved previously in accordance with AD 94-15-12, are approved as alternative methods of compliance for the requirements of paragraphs (f) and (j) of this AD.

(5) AMOCs approved previously in accordance with AD 94-15-18, are approved as alternative methods of compliance for the requirements of paragraphs (g) and (j) of this AD.

(6) AMOCs approved previously in accordance with AD 2004-07-22, are approved as AMOCs for the corresponding provisions of this AD.

Material Incorporated by Reference

(m) You must use Boeing Document No. D6-35655, "Supplemental Structural Inspection Document for 747-100SR," dated April 2, 1986; Boeing Document No. D6-35022, Volumes 1 and 2, "Supplemental Structural Inspection Document (SSID) for Model 747 Airplanes," Revision E, dated June 17, 1993; and Boeing Document No. D6-35022, "Supplemental Structural Inspection Document (SSID) for Model 747 Airplanes," Revision G, dated December 2000; as applicable; to perform the actions that are required by this AD, unless the AD specifies otherwise.

(1) The incorporation by reference of Boeing Document D6-35022, "Supplemental Structural Inspection Document (SSID) for Model 747 Airplanes," Revision G, dated December 2000, was approved previously by the Director of the Federal Register as of May 12, 2004 (69 FR 18250, April 7, 2004).

(2) The incorporation by reference of Boeing Document No. D6-35022, Volumes 1 and 2, "Supplemental Structural Inspection Document (SSID) for Model 747 Airplanes," Revision E, dated June 17, 1993, was approved previously by the Director of the Federal Register as of September 12, 1994 (59 FR 41233, August 11, 1994).

(3) The incorporation by reference of Boeing Document No. D6-35655, "Supplemental Structural Inspection Document for 747-100SR," dated April 2, 1986, was approved previously by the Director of the Federal Register as of August 10, 1994 (59 FR 37933, July 26, 1994).

(4) Contact Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207, for a copy of this service information. You may review copies at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; or at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: <http://www.archives.gov/federal-register/cfr/ibr-locations.html>.

Issued in Renton, Washington, on December 26, 2007.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E7-25614 Filed 1-4-08; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. FAA-2008-0412; Directorate Identifier 2007-NM-290-AD; Amendment 39-15327; AD 90-25-05 R1]

RIN 2120-AA64

Airworthiness Directives; Boeing Model 747-100, 747-100B, 747-100B SUD, 747-200B, 747-200C, 747-200F, 747-300, 747-400, 747-400D, 747-400F, 747SR, and 747SP Series Airplanes

AGENCY: Federal Aviation Administration (FAA), Department of Transportation (DOT).

ACTION: Final rule; request for comments.

SUMMARY: The FAA is revising an existing airworthiness directive (AD) that applies to all Boeing Model 747 series airplanes. That AD currently requires the implementation of a corrosion prevention and control program. We issued that AD to prevent degradation of the structural capabilities of the affected airplanes. This new AD clarifies the applicability of the existing AD by specifying which Boeing Model 747 airplanes are affected by this AD

because we have determined that certain new variants that have not yet been certified will not be subject to the requirements of this AD. This AD results from reports of incidents involving corrosion and cracking in transport category airplanes, which have jeopardized the airworthiness of the affected airplanes. We are issuing this AD to prevent degradation of the structural capabilities of all Boeing Model 747-100, 747-100B, 747-100B SUD, 747-200B, 747-200C, 747-200F, 747-300, 747-400, 747-400D, 747-400F, 747SR, and 747SP series airplanes.

DATES: Effective January 22, 2008.

On December 31, 1990 (55 FR 49268, November 27, 1990), the Director of the Federal Register approved the incorporation by reference of Boeing Document Number D6-36022, "Aging Airplane Corrosion Prevention and Control Program, Model 747," Revision A, dated July 28, 1989.

We must receive comments on this AD by March 7, 2008.

ADDRESSES: You may send comments by any of the following methods:

- *Federal eRulemaking Portal:* Go to <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *Fax:* 202-493-2251.

- *Mail:* U.S. Department of Transportation, Docket Operations, M-30, West Building, Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.

- *Hand Delivery:* U.S. Department of Transportation, Docket Operations, M-30, West Building, Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

For service information identified in this AD, contact Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207.

Examining the AD Docket

You may examine the AD docket on the Internet at <http://www.regulations.gov>; or in person at the Docket Management Facility between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The AD docket contains this AD, the regulatory evaluation, any comments received, and other information. The street address for the Docket Office (telephone 800-647-5527) is in the **ADDRESSES** section. Comments will be available in the AD docket shortly after receipt.

FOR FURTHER INFORMATION CONTACT: Ivan Li, Aerospace Engineer, Airframe Branch, ANM-120S, FAA, Seattle Aircraft Certification Office, 1601 Lind

Avenue, SW., Renton, Washington 98057-3356; telephone (425) 917-6437; fax (425) 917-6590.

SUPPLEMENTARY INFORMATION:

Discussion

On November 5, 1990, we issued AD 90-25-05, amendment 39-6790 (55 FR 49268, November 27, 1990). AD 90-25-05 applies to all Boeing Model 747 series airplanes. That AD requires the implementation of a corrosion prevention and control program. That AD resulted from reports of incidents involving corrosion and cracking in transport category airplanes, which have jeopardized the airworthiness of the affected airplanes. We issued that AD to prevent degradation of the structural capabilities of the affected airplanes.

Actions Since Existing AD Was Issued

Since we issued AD 90-25-05, Boeing has announced the production of additional Model 747 variants. Although they have not yet been certified, the new variants (Model 747-8 and -8F series airplanes) have a certification basis that will alleviate the safety issues addressed by AD 90-25-05. All of the inspections required by AD 90-25-05 will be included in the Boeing Model 747-8/8F Maintenance Review Board Report (MRBR) Document and the corresponding Boeing Model 747-8/8F Maintenance Planning Data (MPD) Document.

Because AD 90-25-05 currently applies to "all Boeing Model 747 series airplanes," these additional Model 747 variants will be required to do the actions mandated by that AD, once they are certified. Therefore, we must clarify the applicability to specify only the airplanes that are affected by this AD.

FAA's Determination and Requirements of This AD

The unsafe condition described previously is likely to exist or develop on other airplanes of the same type design. For this reason, we are issuing this AD to revise AD 90-25-05. This new AD retains the requirements of the existing AD. This AD also clarifies the applicability of the existing AD.

Change to Existing AD

Since we issued AD 90-25-05, the AD format has been revised, and certain paragraphs have been rearranged. As a result, the corresponding paragraph identifiers have changed in this AD, as listed in the following table:

REVISED PARAGRAPH IDENTIFIERS

Requirement in AD 90-25-05	Corresponding requirement in AD 90-25-05 R1
paragraph A	paragraph (f).
paragraph B.1	paragraph (g).
paragraph B.2	paragraph (h).
paragraph B.3	paragraph (i).
paragraph C	paragraph (j).
paragraph D	paragraph (k).
paragraph E	paragraph (l).
paragraph F	paragraph (m).
paragraph G	paragraph (n).

We have also changed this AD to include numbers on each of the notes in the AD.

Costs of Compliance

We estimate that this AD affects about 165 airplanes of U.S. registry. The requirements of this AD add no additional economic burden. The current costs for this AD are repeated for the convenience of affected operators, as follows:

We estimate that the actions required by AD 90-25-05 and retained in this AD take about 4,720 work-hours per product. The average labor rate is \$80 per work-hour. Based on these figures, we estimate the cost of this AD to U.S. operators to be \$62,304,000 or \$377,600 per product.

The number of work hours, as indicated above, is presented as if the accomplishment of the actions required by AD 90-25-05 and retained in this AD are to be conducted as "stand alone" actions. However, in actual practice, these actions for the most part will be accomplished coincidentally or in combination with normally scheduled airplane inspections and other maintenance program tasks. Therefore, the actual number of necessary additional work hours will be minimal in many instances. Additionally, any costs associated with special airplane scheduling will be minimal.

FAA's Determination of the Effective Date

No airplane variant that we had previously excluded from the applicability of this AD is currently on the U.S. Register. Therefore, providing notice and opportunity for public comment is unnecessary before this AD is issued, and this AD may be made effective in less than 30 days after it is published in the **Federal Register**.

Comments Invited

This AD is a final rule that involves requirements affecting flight safety, and we did not provide you with notice and an opportunity to provide your

comments before it becomes effective. However, we invite you to send any written data, views, or arguments about this AD. Send your comments to an address listed under the **ADDRESSES** section. Include "Docket No. FAA-2008-0412; Directorate Identifier 2007-NM-290-AD" at the beginning of your comments. We specifically invite comments on the overall regulatory, economic, environmental, and energy aspects of this AD. We will consider all comments received by the closing date and may amend this AD because of those comments.

We will post all comments we receive, without change, to <http://www.regulations.gov>, including any personal information you provide. We will also post a report summarizing each substantive verbal contact we receive about this AD.

Authority for This Rulemaking

Title 49 of the United States Code specifies the FAA's authority to issue rules on aviation safety. Subtitle I, Section 106, describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the Agency's authority.

We are issuing this rulemaking under the authority described in Subtitle VII, Part A, Subpart III, Section 44701, "General requirements." Under that section, Congress charges the FAA with promoting safe flight of civil aircraft in air commerce by prescribing regulations for practices, methods, and procedures the Administrator finds necessary for safety in air commerce. This regulation is within the scope of that authority because it addresses an unsafe condition that is likely to exist or develop on products identified in this rulemaking action.

Regulatory Findings

We have determined that this AD will not have federalism implications under Executive Order 13132. This AD will not have a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government.

For the reasons discussed above, I certify that the regulation:

1. Is not a "significant regulatory action" under Executive Order 12866;
2. Is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and
3. Will not have a significant economic impact, positive or negative, on a substantial number of small entities

under the criteria of the Regulatory Flexibility Act.

We prepared a regulatory evaluation of the estimated costs to comply with this AD and placed it in the AD docket. See the **ADDRESSES** section for a location to examine the regulatory evaluation.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

Adoption of the Amendment

■ Accordingly, under the authority delegated to me by the Administrator, the FAA amends 14 CFR part 39 as follows:

PART 39—AIRWORTHINESS DIRECTIVES

■ 1. The authority citation for part 39 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701.

§ 39.13 [Amended]

■ 2. The Federal Aviation Administration (FAA) amends § 39.13 by removing amendment 39–6790 (55 FR 49268, November 27, 1990), and adding the following new airworthiness directive (AD):

90–25–05 R1 Boeing: Amendment 39–15327. Docket No. FAA–2008–0412; Directorate Identifier 2007–NM–290–AD.

Effective Date

(a) This AD becomes effective January 22, 2008.

Affected ADs

(b) This AD revises AD 90–25–05.

Applicability

(c) This AD applies to all Boeing Model 747–100, 747–100B, 747–100B SUD, 747–200B, 747–200C, 747–200F, 747–300, 747–400, 747–400D, 747–400F, 747SR, and 747SP series airplanes, certificated in any category.

Unsafe Condition

(d) This AD results from reports of incidents involving corrosion and cracking in transport category airplanes, which have jeopardized the airworthiness of the affected airplanes. We are issuing this AD to prevent degradation of the structural capabilities of all Boeing Model 747–100, 747–100B, 747–100B SUD, 747–200B, 747–200C, 747–200F, 747–300, 747–400, 747–400D, 747–400F, 747SR, and 747SP series airplanes.

Compliance

(e) You are responsible for having the actions required by this AD performed within the compliance times specified, unless the actions have already been done.

Note 1: This AD references Boeing Document Number D6–36022, “Aging Airplane Corrosion Prevention and Control Program, Model 747,” Revision A, dated July 28, 1989, for inspection procedures,

compliance times, and reporting requirements. In addition, this AD specifies inspection and reporting requirements beyond those included in the Document. Where there are differences between the AD and the Document, the AD prevails.

Requirements of AD 90–25–05

Maintenance Program Revision

(f) Within one year after December 31, 1990 (the effective date of AD 90–25–05), revise the FAA-approved maintenance program to include the corrosion control program specified in Boeing Document Number D6–36022, “Aging Airplane Corrosion Prevention and Control Program, Model 747,” Revision A, dated July 28, 1989, (hereinafter referred to as “the Document”).

Note 2: All structure found corroded or cracked as a result of an inspection conducted in accordance with paragraph (f) of this AD must be addressed in accordance with FAR Part 43.

Note 3: Where non-destructive inspection (NDI) methods are employed, in accordance with Section 4.1 of the Document, the standards and procedures used must be acceptable to the Administrator in accordance with FAR 43.13.

Note 4: Procedures identified in the Document as “optional” are not required to be accomplished by this AD.

Actions if Corrosion is Found

(g) If, as a result of any inspection conducted in accordance with the program required by paragraph (f) of this AD, Level 3 corrosion is determined to exist in any area, accomplish paragraph (g)(1) or (g)(2) of this AD within 7 days after such determination.

(1) Submit a report of any findings of Level 3 corrosion to the Manager of the Seattle Aircraft Certification Office (ACO), FAA, and inspect the affected area on all Boeing Model 747–100, 747–100B, 747–100B SUD, 747–200B, 747–200C, 747–200F, 747–300, 747–400, 747–400D, 747–400F, 747SR, and 747SP series airplanes in the operator's fleet.

(2) Submit for approval to the Manager of the Seattle ACO the proposal or data in paragraph (g)(2)(i) or (g)(2)(ii) of this AD.

(i) Proposed adjustments to the schedule for performing the tasks in that area on remaining airplanes in the operator's fleet, which are adequate to ensure that any other Level 3 corrosion is detected in a timely manner, along with substantiating data for those adjustments.

(ii) Data substantiating that the Level 3 corrosion found is an isolated occurrence and that no such adjustments are necessary.

Note 5: Notwithstanding the provision of Section 1.1. of the Document that would permit corrosion that otherwise meets the definition of Level 3 corrosion (i.e., which is determined to be a potentially urgent airworthiness concern requiring expeditious action) to be treated as Level 1 if the operator finds that it “can be attributed to an event not typical of the operator's usage of other airplanes in the same fleet,” paragraph (g)(2) of this AD requires that data substantiating any such finding be submitted to the FAA for approval.

Note 6: As used throughout this AD, where documents are to be submitted to the Manager of the Seattle ACO, the document should be submitted directly to the Manager, Seattle ACO, and a copy sent to the cognizant FAA Principal Inspector (PI). The PI will then forward comments or concurrence to the Seattle ACO. The Seattle ACO will not respond to the operator without the PI's comments or concurrence.

(h) The FAA may impose adjustments other than those proposed, upon a finding that such adjustments are necessary to ensure that any other Level 3 corrosion is detected in a timely manner.

(i) Prior to the compliance time specified for the first task required in the adjusted schedule approved under paragraph (g) or (h) of this AD, revise the FAA-approved maintenance program to include those adjustments.

Note 7: The reporting requirements of paragraphs (g) and (k) of this AD do not relieve operators from reporting corrosion as required by FAR Section 121.703.

Acceptable Extension to Repeat Inspection Interval

(j) To accommodate unanticipated scheduling requirements, it is acceptable for a repeat inspection interval to be increased by up to 10% but not to exceed 6 months. The cognizant FAA Principal Inspector (PI) must be informed, in writing, of any extension.

Note 8: Except as provided paragraph (j) of this AD, notwithstanding Section 3.1., paragraph 4, of the Document, all extensions to any compliance time must be approved by the Manager of the Seattle ACO.

Report of Levels 2 and 3 Corrosion

(k) Report forms for Level 2 corrosion and a follow-up report for Level 3 corrosion must be submitted at least quarterly in accordance with Section 5.0 of the Document.

Approval for Increasing Existing Corrosion Inspection/Task Intervals

(l) If the repeat inspection or task intervals of an operator's existing corrosion inspection program are shorter than the corresponding intervals in Section 4.3 of the Document, they may not be increased without specific approval of the Manager of the Seattle ACO.

Addition of an Airplane to Operations Specifications

(m) Before any airplane that is subject to this AD can be added to an air carrier's operations specifications, a program for the accomplishment of tasks required by this AD must be established in accordance with paragraphs (m)(1) and (m)(2) of this AD.

(1) For airplanes that have previously been operated under an FAA-approved maintenance program, the initial task on each area to be accomplished by the new operator must be accomplished in accordance with the previous operator's schedule or with the new operator's schedule, whichever would result in the earlier accomplishment date for that task. After each task has been performed once, each subsequent task must be performed in accordance with the new operator's schedule.

(2) For airplanes that have not previously been operated under an FAA-approved maintenance program, each initial task required by this AD must be accomplished either prior to the airplane's being added to the air carrier's operations specifications, or in accordance with a schedule approved by the Manager, Seattle ACO.

Actions for Corrosion That Exceeds Level 1

(n) If corrosion is found to exceed Level 1 on any inspection after the initial inspection, the corrosion control program for the affected area must be reviewed and means implemented to reduce corrosion to Level 1 or better.

(1) Within 60 days after such a finding, if corrective action is necessary to reduce future findings of corrosion to Level 1 or better, such proposed corrective action must be submitted for approval to the Manager, Seattle ACO.

(2) Within 30 days after the corrective action is approved, revise the FAA-approved maintenance program to include the approved corrective action.

Alternative Methods of Compliance (AMOCs)

(o)(1) The Manager, Seattle Aircraft Certification Office (ACO), FAA, ATTN: Ivan Li, Aerospace Engineer, Airframe Branch, ANM-120S, FAA, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; telephone (425) 917-6437; fax (425) 917-6590; has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19.

(2) To request a different method of compliance or a different compliance time for this AD, follow the procedures in 14 CFR 39.19. Before using any approved AMOC on any airplane to which the AMOC applies, notify your appropriate principal inspector (PI) in the FAA Flight Standards District Office (FSDO), or lacking a PI, your local FSDO.

(3) An AMOC that provides an acceptable level of safety may be used for any repair required by this AD, if it is approved by an Authorized Representative for the Boeing Commercial Airplanes Delegation Option Authorization Organization who has been authorized by the Manager, Seattle ACO, to make those findings. For a repair method to be approved, the repair must meet the certification basis of the airplane and the approval must specifically refer to this AD.

(4) AMOCs approved previously in accordance with AD 90-25-05, are approved as AMOCs for the corresponding provisions of this AD.

Material Incorporated by Reference

(p) You must use Boeing Document Number D6-36022, "Aging Airplane Corrosion Prevention and Control Program, Model 747," Revision A, dated July 28, 1989, to perform the actions that are required by this AD, unless the AD specifies otherwise.

(1) The incorporation by reference of Boeing Document Number D6-36022, "Aging Airplane Corrosion Prevention and Control Program, Model 747," Revision A, dated July 28, 1989, was approved previously by the Director of the Federal Register as of

December 31, 1990 (55 FR 49268, November 27, 1990).

(2) Contact Boeing Commercial Airplanes, P.O. Box 3707, Seattle, Washington 98124-2207, for a copy of this service information. You may review copies at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington 98057-3356; or at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: <http://www.archives.gov/federal-register/cfr/ibr-locations.html>.

Issued in Renton, Washington, on December 26, 2007.

Ali Bahrami,

Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. E7-25616 Filed 1-4-08; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9375]

RIN-1545-BA96

Guidance Necessary To Facilitate Electronic Tax Administration—Updating of Section 7216 Regulations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains regulations to update the rules regarding the disclosure and use of tax return information by tax return preparers. Among other things, the regulations finalize rules for taxpayers to consent to the disclosure or use of their tax return information by tax return preparers.

DATES: *Effective Date:* These regulations are effective January 7, 2008.

Applicability Date: The regulations apply to disclosures or uses of tax return information occurring on or after January 1, 2009.

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the Regulations on Procedure and Administration (26 CFR Part 301) under section 7216 of the Internal Revenue Code. These regulations strengthen taxpayers' ability to control their tax return information by requiring that tax return preparers give taxpayers specific information, including who will receive the tax return information and the particular items of tax return information that will be disclosed or used, to allow taxpayers to make

knowing, informed, and voluntary decisions over the disclosure or use of their tax information by their tax return preparer.

Section 7216 imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished to them in connection with the preparation of an income tax return. In addition, tax return preparers are subject to civil penalties under section 6713 for disclosure or use of this information unless an exception under the rules of section 7216(b) applies to the disclosure or use.

Section 7216 was enacted by section 316 of the Revenue Act of 1971, Public Law 92-178 (85 Stat. 529). In 1988, Congress modified the section by limiting the criminal sanction to knowing or reckless, unauthorized disclosures. Public Law 100-647 (102 Stat. 3749). At the same time, Congress enacted the civil penalty that is now found in section 6713. Public Law 100-647, § 6242(a) (102 Stat. 3759). In 1989, Congress further modified section 7216, directing the Treasury Department to issue regulations permitting disclosures of tax return information for quality or peer reviews. Public Law 101-239, § 7739(a) (103 Stat. 3759).

The Treasury Department and the IRS proposed regulations under section 7216 on December 20, 1972 (37 FR 28070). Final regulations were issued on March 29, 1974 (39 FR 11537). These regulations are divided into three parts: § 301.7216-1 for general provisions and definitions; § 301.7216-2 for disclosures and uses that do not require formal taxpayer consent; and § 301.7216-3 for disclosures and uses that require formal taxpayer consent. Since the regulations were adopted in 1974, the Treasury Department and the IRS have amended § 301.7216-2 on occasion, but §§ 301.7216-1 and 301.7216-3 have remained unchanged.

A notice of proposed rulemaking (REG-137243-02) was published in the **Federal Register** (70 FR 72954) on December 8, 2005. Concurrently with publication of the proposed regulations, the IRS published Notice 2005-93, 2005-52 I.R.B. 1204 (December 07, 2005), setting forth a proposed revenue procedure that would provide guidance to tax return preparers regarding the format and content of consents to disclose and consents to use tax return information under § 301.7216-3.

Written comments were received in response to the notice of proposed rulemaking. A public hearing was held on April 4, 2006. Commentators appeared at the public hearing and