

# 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 1

[REG-142605-02]

RIN-1545-BB47

#### Administration Simplification of Section 481(a) Adjustment Periods in Various Regulations; 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 regulations under section sections 263A and 448 of the Internal Revenue Code. The amendments apply to taxpayers changing a method of accounting under the regulations and are necessary to conform the rules governing those changes to the rules provided in general guidance issued by the IRS for changing a method of accounting.

**DATES:** The public hearing originally scheduled for August 13, 2003, at 10 a.m., is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Sonya M. Cruse of the Regulations Unit, Associate Chief Counsel (Procedure and Administration), at (202) 622-4693 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice of public hearing that appeared in the *Federal Register* on Monday, May 12, 2003, (68 FR 25310), announced that a public hearing was scheduled for August 13, 2003, at 10 a.m., in the auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC.

The subject of the public hearing is proposed regulations under sections 263A and 448 of the Internal Revenue Code. The public comment period for these regulations expired on July 11, 2003. The outlines of oral comments

were due on July 23, 2003. The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, August 4, 2003, no one has requested to speak. Therefore, the public hearing scheduled for August 13, 2003, is cancelled.

Cynthia E. Grigsby,

Chief, Regulations Unit, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 03-20184 Filed 8-6-03; 8:45 am]

BILLING CODE 4830-01-P

## NATIONAL MEDIATION BOARD

### 29 CFR Chapter X

#### Administration of National Railroad Adjustment Board Functions and Activities

**AGENCY:** National Mediation Board.

**ACTION:** Advance notice of proposed rulemaking.

**SUMMARY:** The Railway Labor Act (RLA) establishes the National Mediation Board (NMB) whose functions, among others, are to administer certain provisions of the RLA with respect to the arbitration of labor disputes in the rail industry, including the administration of the National Railroad Adjustment Board (NRAB) established under the RLA. The RLA provides the NMB with authority for administration, including making expenditures for necessary expenses, of the NRAB.

The NMB is considering changes to its rules and procedures to facilitate the more timely resolution of grievances ("minor disputes") among grievants and carriers in the railroad industry. Because of its role in the administration of the NRAB's program, the NMB is interested in receiving public input on the factors that should be considered in accomplishing this goal. In particular, because of the NMB's statutory responsibility for the appointment and compensation of neutral arbitrators ("referees") to resolve deadlocks within NRAB divisions, and the NMB's overall statutory responsibility for the administrative processing of grievances to facilitate the timely resolution of these disputes in the railroad industry, the NMB is considering what initiatives

it may undertake to further the resolution of deadlocks on a more timely and expeditious basis. In addition, the NMB is interested in receiving public input on achieving case resolution in the most cost effective way possible.

**DATES:** Comments must be in writing and must be received by September 8, 2003.

**ADDRESSES:** All comments should be addressed to Roland Watkins, Director of Arbitration/NRAB Administrator, National Mediation Board, 1301 K Street, NW., Suite 250—East, Washington, DC 20572. Attn: NMB Docket No. 2003-01. You may submit your comments via letter, or electronically through the Internet to the following address: [arb@nmb.gov](mailto:arb@nmb.gov). If you submit your comments electronically, please put the full body of your comments in the text of the electronic message and also as an attachment readable in MS Word. Please include your name, title, organization, postal address, telephone number, and e-mail address in the text of the message. Comments may also be submitted via facsimile to (202) 692-5086. Please cite NMB Docket No. 2003-01 in your comment.

**FOR FURTHER INFORMATION CONTACT:** Roland Watkins, NRAB Administrator, 1301 K Street, NW., Suite 250 East, Washington, DC 20572 (telephone: 202-692-5000).

#### SUPPLEMENTARY INFORMATION:

##### A. Background and Summary

The Railway Labor Act (RLA), 45 U.S.C. 151 *et seq.* establishes the National Mediation Board (NMB) whose functions, among others, are to administer certain provisions of the RLA with respect to the arbitration of labor disputes in the rail industry, including the administration of the National Railroad Adjustment Board (NRAB) established under 45 U.S.C. 153. 45 U.S.C. 154, Third, provides the NMB with authority for administration, including making expenditures for necessary expenses, of the NRAB.

Pursuant to its authority under 45 U.S.C. 154, Third, the NMB is considering changes to its rules and procedures to better facilitate the timely resolution of minor disputes between grievants and carriers in the railroad industry. Because of its fundamental role in the administration of the NRAB,

the NMB is interested in receiving public comment on the various factors that might be considered in accomplishing this goal. In particular, because of the NMB's statutory responsibility for the appointment and compensation of neutral arbitrators ("referees") to resolve deadlocks within NRAB divisions, the NMB is considering what improvements it may pursue to resolve deadlocks on a more expeditious basis. In addition, the NMB is interested in receiving public input on achieving case resolution in the most cost effective way possible.

## B. Public Comments

Interested persons are invited to participate by submitting data, views or arguments with respect to this ANPRM. All comments must be in writing and must be submitted to the address indicated in the **ADDRESSES** section.

Dated: August 1, 2003.

**Roland Watkins,**

National Railroad Adjustment Board  
Administrator.

### National Mediation Board—Advance Notice of Proposed Rulemaking—Improving the Administration of Case Processing Before the National Railroad Adjustment Board

The Railway Labor Act (RLA), 45 U.S.C. 151 *et seq.* establishes the National Mediation Board (NMB) whose functions, among others, are to administer certain provisions of the RLA with respect to the arbitration of labor disputes in the rail industry, including the administration of the National Railroad Adjustment Board (NRAB) established under 45 U.S.C. 153.45 U.S.C. 154. Third, authorizes the NMB to provide for the administration (including the making of expenditures for necessary expenses) of the NRAB.

Pursuant to its authority under 45 U.S.C. 154, Third, the NMB is considering changes to its administrative rules and procedures to facilitate the timely resolution of various disputes between grievants and carriers in the railroad industry. Because of its statutory role in the administration of the NRAB's program, the NMB is interested in receiving public input on the factors that should be considered in accomplishing this goal. In particular, because of the NMB's responsibility for the appointment and compensation of neutral arbitrators ("referees") to resolve deadlocks within NRAB divisions, the NMB is considering what initiatives it may undertake to further the resolution of deadlocks on a more timely and expeditious basis. In addition, the NMB

is interested in receiving public input on achieving case resolution in the most cost effective way possible.

The NMB has undertaken a review of the administration of the program of the NRAB. The NMB's initial review suggests that given budgetary and staffing constraints, the NMB should place greater emphasis on the NMB's statutory responsibility to ensure the prompt resolution of minor disputes that come before the NRAB. The NMB is particularly interested in speeding the resolution of minor disputes because of the Government's need to provide for the efficient and effective use of taxpayer money. Any proposed action to be taken by the NMB in this area will govern the NMB's administrative processing of cases in which the parties request that the NMB compensate the arbitrator.

**Question One:** If the NMB promulgates procedures for the administrative processing of NRAB cases in which the parties request that the Government compensate the neutral ("referee"), what should be the criteria or guidelines for these procedures?

It has been suggested to the NMB, that a desirable goal is to have minor disputes resolved within one year of the filing of a Notice of Intent to File a Submission. At present, it is not uncommon for cases to remain unresolved for two years.

**Question Two:** If a stated goal of any new procedures to be adopted by the NMB is to have the cases decided by an arbitrator within one year from the date of the filing of the Notice of Intent, what steps do you recommend comprise this procedure? Do you believe that a one year goal is reasonable? If not, why not?

**Question Three:** If the parties do not agree to follow the procedures adopted by the NMB, should there be any adverse consequences? Should the parties have options with respects to these procedures? What would you recommend be the steps that comprise an efficient case resolution procedure?

**Question Four:** What should happen to those cases that are still pending after one year in which the parties have not placed the cases before a Public Law Board, pursuant to 45 U.S.C. 153, Second? If the cases are placed before a Public Law Board, should a time limit be imposed for the resolution of those cases?

At present, the NRAB has approximately 2,000 cases pending before it. Many of these cases arise out of the filing of multiple grievances by different parties for the same underlying set of facts.

**Question Five:** In order to ensure the most efficient use of limited

Government resources, should the NMB, in agreeing to pay for the appointment of an arbitrator ("referee") require the consolidation of similar cases dealing with similar issues? If, in your view, case consolidation is a viable option for improving the resolution of cases, what should be the standards adopted for consolidation? What should the NMB do if the parties refuse to consolidate cases, when in the NMB's view, it would be appropriate to do otherwise?

**Question Six:** As the goal of this initiative is to improve the processing of disputes before the NRAB, are there any other recommendations or suggestions that you would make to the NMB with regard to its statutory responsibilities for the administration of the NRAB?

The NMB will review all submissions made in response to this ANPRM in the development of any possible notice of proposed rulemaking. In addition, the Board intends to hold a public hearing prior to the release of any proposed rule, in order to permit interested parties an opportunity to further elaborate on the points made in their comments in response to this ANPRM. The notice of an open public meeting before the NMB will be the subject of a separate notice appearing in a future issue of the **Federal Register**.

[FR Doc. 03-20085 Filed 8-6-03; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[CGD01-03-036]

RIN 1625-AA00

### Safety and Security Zones; New York Marine Inspection Zone and Captain of the Port Zone

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to establish permanent safety and security zones in portions of the waters around La Guardia and John F. Kennedy airports in Queens, NY, the New York City Police Department (NYPD) ammunition depot on Rodman Neck in Eastchester Bay, the Port Newark and Port Elizabeth, NJ, commercial shipping facilities in Newark Bay, and between the Global Marine and Military Ocean Terminals in Upper New York Bay. This action is necessary to safeguard critical port infrastructure and coastal facilities from sabotage, subversive acts, or other