

7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (GL-0038-93), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Robert A. Walker, (202) 622-4208 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed regulations that amend the Procedure and Administration Regulations (26 CFR 301) under section 7514 of the Internal Revenue Code (Code) and is issued under the authority contained in section 7805 (68A Stat. 917; 26 U.S.C. 7805). Section 7514 was enacted by section 91 of the Technical Amendments Act of 1958 (Pub. L. 85-866, 72 Stat. 1667) and amended by section 1906(b)(13)(A), (M) of the Tax Reform Act of 1976 (Pub. L. 94-455, 90 Stat. 1834, 1835). The IRS desired to streamline the process by which documents to be presented as evidence in court could be authenticated. Authentication is a process by which documents under seal can be admitted in court as evidence of the act, transaction, or occurrence it represents without laying an evidentiary foundation that often may have involved costly expert witnesses and courtroom time. Prior to passage of section 7514, documents needing a seal for authentication were mailed to the Internal Revenue headquarters in Washington, DC, in a cumbersome process that was not only time consuming, but also subjected important original documents to the possibility of being lost or misplaced. The statute provided that courts could take judicial notice of official seals, facsimiles of which had been duly published in the **Federal Register**. This last requirement itself has become a cumbersome process.

Explanation of Provisions

Section 301.7514-1 currently provides for several different seals of office for various offices of internal revenue throughout the country. The proposed amendment to the regulations

would permit these Internal Revenue offices to keep the official seal currently in use, but would provide for a uniform Internal Revenue Service seal for use when replacement of the current seal becomes necessary, or for other reasons such as the establishment of a new office or the relocation of an office to a new geographic area. By providing a uniform seal, it would no longer be necessary to amend the Treasury regulations to name the specific office each time an office is established or relocated or an existing office needs a new seal. The uniform seal could be used by all internal revenue offices throughout the country.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Request for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments that are submitted timely (preferably a signed original and eight copies) to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Robert A. Walker of the General Litigation Division, Office of

Chief Counsel, Internal Revenue Service. However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 301

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

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

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

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

Par. 2. Section 301.7514-1 is amended as follows:

a. Paragraphs (a)(2) through (7) are redesignated (a)(3) through (8).

b. New paragraph (a)(2) is added.

The addition reads as follows:

§ 301.7514-1 Seals of office.

(a) * * *

(2) *Establishment of uniform seal.* In addition to the seals of office prescribed for those offices set forth in paragraphs (a)(3) through (a)(8) of this section, a uniform seal for use by any office of internal revenue is established. This uniform seal may be used by any office of internal revenue set forth in paragraphs (a)(3) through (8) of this section, as well as by any other office of the internal revenue designated to use a seal by the Commissioner. The uniform seal is described and illustrated below as follows: A circle within which shall appear that part of the seal of the Treasury Department represented by the shield with a dark background. Exterior to this circle and within a circumscribed circle forming the exterior of the seal shall appear words describing the specific office of internal revenue authorized to use the seal under this § 301.7514-1. This paragraph (a)(2) is effective on date of publication of Final Regulations in the **Federal Register**.

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