

**§ 1.737-3 [Corrected]**

1. On page 66737, column 2, § 1.737-3 (e), second paragraph from the bottom of the column, the paragraph designated "(e) *Example 1.*" is correctly designated "Example 1."

2. On page 66737, column 3, § 1.737-3 (e), paragraph (i) of *Example 2*, line 4, the language "nondepreciable real property to the" is corrected to read "nondepreciable real property located in the United States to the".

3. On page 66737, column 3, § 1.737-3 (e), paragraph (ii) of *Example 2*, line 2, the language "Property B, nondepreciable real property," is corrected to read "Property B, nondepreciable real property located outside the United States,".

Cynthia E. Grigsby,  
Chief, Regulations Unit,  
Assistant Chief Counsel (Corporate).  
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BILLING CODE 4830-01-U

**26 CFR Parts 31 and 301**

[TD 8636]

RIN 1545-AN57

**Time for Furnishing Wage Statements on Termination of Employer's Operations; Correction**

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to final regulations [TD 8636] which were published in the Federal Register for Thursday, December 21, 1995 (60 FR 66139). The final regulations relate to the time for furnishing wage statements to employees and for filing wage statements with the Social Security Administration upon the termination of an employer's operations.

**EFFECTIVE DATE:** January 1, 1997.

**FOR FURTHER INFORMATION CONTACT:** Jean M. Casey, (202) 622-6040 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations that are the subject of this correction are under section 6051, 6071, and 6081 of the Internal Revenue Code.

**Need for Correction**

As published, TD 8636 contains a typographical error that is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations which is the subject of FR Doc. 95-30685, is corrected as follows:

On page 66140, column 2, in the preamble under the paragraph heading "*Additional month to provide Forms W-2 and W-3 to SSA*", last line, the language "the final Form 941 is due." is corrected to read "the end of the quarter."

Cynthia E. Grigsby  
Chief, Regulations Unit, Assistant Chief  
Counsel (Corporate).  
[FR Doc. 96-4176 Filed 2-26-96; 8:45 am]  
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**DEPARTMENT OF DEFENSE****Department of the Army****Corps of Engineers****33 CFR Part 334****Albermarle Sound, Pamlico Sound, and Adjacent Waters, North Carolina; Danger Zones/Restricted Areas for Naval Aircraft Operations**

**AGENCY:** U.S. Army Corps of Engineers, DoD.

**ACTION:** Final rule.

**SUMMARY:** The Corps of Engineers is re-establishing a danger zone as a restricted area in the waters off of Harvey Point, Perquimans County, North Carolina. The area designated as the Harvey Point danger zone was disestablished by the Corps in 1988. Due to subsequent surveys of the area by the Navy, it has been determined that unexploded ordnance could exist and in the interest of safety to the public, the area should be closed to certain activities. The re-establishment of the danger zone as a restricted area will allow the public to enter the area but will prohibit any bottom disturbing activities such as dredging, clamming, crabbing, seining or anchoring. Due to the risk of damage to property or injury to the public, good cause exists to make this restricted area regulation effective upon publication in the Federal Register.

**EFFECTIVE DATE:** February 27, 1996.

**ADDRESSES:** HQUSACE, CECW-OR, Washington, DC 20314-1000.

**FOR FURTHER INFORMATION CONTACT:** Ms. Angie Yelverton of the Corps Wilmington District at (910) 251-4480, or Mr. Ralph Eppard, Regulatory Branch, CECW-OR at (202) 761-1783.

**SUPPLEMENTARY INFORMATION:** Pursuant to its authorities in Section 7 of the

Rivers and Harbors Act of 1917 (40 Stat. 266; 33 U.S.C. 1) and Chapter XIX of the Army Appropriations Act of 1919 (40 Stat. 892; 33 U.S.C. 3), the Corps is promulgating a regulation under 33 CFR 334.412 re-establishing an area that was previously a danger zone, as a restricted area in the waters off of Harvey Point, Albemarle Sound, North Carolina.

**Background**

In accordance with a request by the Navy, the Corps deleted the regulations in 33 CFR 334.410(b)(1) which established a target and bombing danger zone on the north shore of Albemarle Sound, on November 29, 1988 (53 FR 47952-47953). The area was no longer being used by the Navy. This amendment was made prior to promulgation of procedural regulations now found in 33 CFR 334.5. Disestablishment of a danger zone, by the Corps. Pursuant to these regulations, the Agency requesting revocation of a danger zone area shall certify that the area is suitable for use by the public. Harvey Point was previously used as a target and bombing site by the Navy, so the possibility of live ordnance in the mud below the water exists. In the interest of public safety, the Navy requested that the area be established as a restricted area until such time as a thorough survey of the area can be completed and any dangerous ordnance, if any, is removed. The restricted area as established today will allow the public to use the area for recreational and commercial uses, including fishing, swimming, water skiing, boating and other activities provided the activity does not disturb the bottom. Those activities which are specifically prohibited include dredging, clamming, crabbing, seining and anchoring. Upon completion of additional surveys by the Navy and, if appropriate, any subsequent cleanup, the area will be returned to unrestricted public use. An editorial change is also being made to the regulations in 33 CFR 334.410 which reflects a change in the Naval Command responsible for enforcing these danger zones and the added restricted area.

**Agency Decision To Adopt the Amendments Without Opportunity for Public Comment and Participation in Rulemaking**

The Corps has determined that implementation of final rulemaking for the Harvey Point restricted area will protect the public from possible hazards resulting from previous uses of the area. Nothing will be served by delaying the effective date of the rule. We have found it to be in the National interest to restrict the public use of the prior

Harvey Point danger zone and will remove the restricted area upon notification by the Navy that its surveys and any required cleanup have been completed.

#### Economic Assessment and Certification

This final rule is issued with respect to a military function of the Defense Department and the provisions of Executive Order 12866 do not apply. These final rules have been reviewed under the Regulatory Flexibility Act (Pub. L. 96-354), which requires the preparation of a regulatory flexibility analysis for any regulation that will have a significant economic impact on a substantial number of small entities (i.e., small businesses and small governments). The Corps has determined that the economic impact of the changes to the restricted area will have practically no impact on the public, no anticipated navigational hazard or interference with existing waterway traffic and accordingly, no significant economic impact on small entities.

#### List of Subjects in 33 CFR Part 334

Danger zones, Marine safety, Navigation (water), Transportation, Waterways.

For the reasons set out in the preamble, 33 CFR Part 334 is amended as set forth below.

### PART 334—DANGER ZONE AND RESTRICTED AREA REGULATIONS

1. The authority citation for Part 334 continues to read as follows:

Authority: 40 Stat. 266; (33 U.S.C. 1) and 40 Stat. 892; (33 U.S.C. 3)

2. Section 334.410 is amended by revising paragraph (d)(4) as follows:

**§ 334.410 Albemarle Sound, Pamlico Sound, and adjacent waters, NC; danger zones for naval aircraft operations.**

\* \* \* \* \*

(d) *The regulations.* \* \* \*

(4) *Enforcing agency.* The regulations in this section shall be enforced by the Commander, Naval Air Force, U.S. Atlantic Fleet, and such agencies as he/she shall designate.

3. Section 334.412 is added to read as follows:

**§ 334.412 Albemarle Sound, Pamlico Sound, Harvey Point and adjacent waters, NC; restricted area.**

(a) *The area.* Beginning on the north shore of Albemarle Sound and the easternmost tip of Harvey Point; thence southeasterly to Day Beacon number 3; thence southeasterly to latitude 36°03'06", longitude 76°16'43"; thence southwesterly to latitude 36°02'18",

longitude 76°19'30"; thence southwesterly to latitude 36°04'18", longitude 76°20'20"; thence 23°15' True to the shore; and thence northeasterly along the shore to the point of beginning.

(b) *The regulations.* The restricted area described in this section is the inactive Harvey Point target range which was disestablished as a danger zone. The area will be open to public access for recreational and commercial uses, except that dredging, clamming, crabbing, seining, and anchoring of all vessels and any other activity which could result in disturbing or penetrating the bottom is prohibited.

(c) *Enforcing agency.* The regulations in this section shall be enforced by the Commander, Naval Air Force, U.S. Atlantic Fleet, and such agencies as he/she shall designate.

Dated: February 14, 1996.

Stanley G. Genega,

Major General, USA, Director of Civil Works.

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### DEPARTMENT OF VETERANS AFFAIRS

#### 38 CFR Parts 0, 1, 2, 3, 13, 14, 17, and 36

RIN 2900-AH81

#### Delegation of Authority to Regional Counsels

AGENCY: Department of Veterans Affairs.

ACTION: Final rule.

**SUMMARY:** The Office of General Counsel has changed its field structure from 52 District Counsel offices to 23 Regional Counsel offices. Previously, each District Counsel office was headed by a District Counsel who was authorized to take various actions on behalf of the Department of Veterans Affairs (VA). The new Regional Counsel offices are each headed by a Regional Counsel. In accordance with the provisions of 38 U.S.C. 512, this document delegates to the Regional Counsels the same authority and responsibility to act for VA as was previously granted to District Counsels. This document also sets forth the jurisdiction and address of each Regional Counsel.

**EFFECTIVE DATE:** October 1, 1995.

**FOR FURTHER INFORMATION CONTACT:** Howard Lem, Assistant General Counsel (026), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 565-4885.

**SUPPLEMENTARY INFORMATION:** Under 5 U.S.C. 553, there is a basis for

dispensing with prior notice and comment and for dispensing with a 30-day delay of the effective date since this final rule constitutes a rule of agency organization, a non-substantive rule.

The Secretary certifies that this final rule will not have a significant economic impact on a substantial number of small entities as they are defined in the Regulatory Flexibility Act, 5 U.S.C. 601-612. This amendment, which constitutes a rule of agency organization, is a non-substantive rule. Therefore, pursuant to 5 U.S.C. 605(b), this final rule is exempt from the initial and final regulatory flexibility analyses requirements of sections 603 and 604.

#### List of Subjects

##### 38 CFR Part 0

Conflict of interests.

##### 38 CFR Part 1

Administrative practice and procedure, Archives and records, Cemeteries, Claims, Courts, Flags, Freedom of information, Government employees, Government property, Infants and children, Inventions and patents, Investigations, Parking, Penalties, Postal Service, Privacy, Reporting and recordkeeping requirements, Seals and insignia, Security measures, Wages.

##### 38 CFR Part 2

Authority delegations (Government agencies).

##### 38 CFR Part 3

Administrative practice and procedure, Claims, Disability benefits, Health care, Pensions, Radioactive materials, Veterans, Vietnam.

##### 38 CFR Parts 13 and 14

Administrative practice and procedure, Claims, Courts, Foreign relations, Government employees, Lawyers, Legal services, Organization and functions (Government agencies), Reporting and recordkeeping requirements, Surety bonds, Trusts and trustees, Veterans.

##### 38 CFR Part 17

Administrative practice and procedure, Alcohol abuse, Alcoholism, Claims, Day care, Dental health, Drug abuse, Foreign relations, Government contracts, Grants programs-health, Health care, Homeless, Medical and dental schools, Medical devices, Nursing homes, Philippines, Reporting and recordkeeping requirements, Scholarships and fellowships, Travel and transportation expenses, Veterans.