(e) *Effective date.* This section applies to installment payments properly taken into account after August 23, 1999.

#### John M. Darymple,

Acting Deputy Commissioner of Internal Revenue.

Approved: August 9, 1999.

#### Donald C. Lubick,

Assistant Secretary of the Treasury. [FR Doc. 99–21755 Filed 8–20–99; 8:45 am]

BILLING CODE 4830-01-U

## **DEPARTMENT OF DEFENSE**

## Department of the Army

#### 32 CFR Part 505

[Army Reg. 340-21]

#### **Privacy Act; Implementation**

**AGENCY:** Department of the Army, DoD. **ACTION:** Final rule.

**SUMMARY:** The Department of the Army is amending an existing exemption rule for a Privacy Act system of records. The Army is providing reasons from which information maintained within this system of records may be exempt. These reasons were administratively omitted last publication.

EFFECTIVE DATE: August 23, 1999.

ADDRESSES: Privacy Act Officer, Records Management Program Division, U.S. Total Army Personnel Command, ATTN: TAPC-PDR-P, Stop C55, Ft. Belvoir, VA 220605576.

**FOR FURTHER INFORMATION CONTACT:** Ms. Janice Thornton at (703) 8064390 or DSN 6564390.

## SUPPLEMENTARY INFORMATION:

Executive Order 12866. It has been determined that this Privacy Act rule for the Department of Defense does not constitute 'significant regulatory action'. Analysis of the rule indicates that it does not have an annual effect on the economy of \$100 million or more; does not create a serious inconsistency or otherwise interfere with an action taken or planned by another agency; does not materially alter the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; does not raise novel legal or policy issues arising out of legal mandates, the President's priorities, or the principles set forth in Executive Order 12866 (1993).

Regulatory Flexibility Act. It has been determined that this Privacy Act rule for the Department of Defense does not have significant economic impact on a substantial number of small entities because it is concerned only with the administration of Privacy Act systems of

records within the Department of Defense.

Paperwork Reduction Act. It has been determined that this Privacy Act rule for the Department of Defense imposes no information requirements beyond the Department of Defense and that the information collected within the Department of Defense is necessary and consistent with 5 U.S.C. 552a, known as the Privacy Act of 1974.

## List of Subjects in 32 CFR Part 505

Privacy.

1. The authority citation for 32 CFR part 505 continues to read as follows:

**Authority:** Pub. L. 93579, 88 Stat. 1896 (5 U.S.C. 552a).

2.Section 505.5, is amended by revising paragraph (e)(13) as follows:

#### §505.5Exemptions.

(e) \* \* \*

(13) System identifier: A0190-47 DAMO.

(i) *System name:* Correctional Reporting System (CRS).

(ii) Exemption. Parts of this system may be exempt pursuant to 5 U.S.C. 552a(j)(2) if the information is compiled and maintained by a component of the agency which performs as its principle function any activity pertaining to the enforcement of criminal laws. All portions of this system of records which fall within the scope of 5 U.S.C. 552a(j)(2) may be exempt from the provisions of 5 U.S.C. 552a(c)(3), (c)(4), (d), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g).

Consistent with the legislative purpose of the Privacy Act of 1974, the Department of the Army will grant access to nonexempt material in the records being maintained. Disclosure will be governed by the Department of the Army's Privacy Regulation, but will be limited to the extent that the identity of confidential sources will not be compromised; subjects of an investigation of an actual or potential criminal violation will not be alerted to the investigation; the physical safety of witnesses, informants and law enforcement personnel will not be endangered, the privacy of third parties will not be violated; and that the disclosure would not otherwise impede effective law enforcement. Whenever possible, information of the above nature will be deleted from the requested documents and the balance made available. The controlling principle behind this limited access is to allow disclosures except those indicated above. The decisions to release information from these systems

will be made on a case-by-case basis necessary for effective law enforcement.

(iii) Authority: 5 U.S.C. 552a(j)(2). (iv) Reasons: (A) From subsection (c)(3) because the release of the disclosure accounting, or disclosures pursuant to the routine uses published for this system, would permit the subject of a criminal investigation or matter under investigation to obtain valuable information concerning the nature of that investigation which will present a serious impediment to law enforcement.

(B) From subsection (c)(4) because an exemption is being claimed for subsection (d), this subsection will not be applicable.

(C) From subsection (d) because access to the records contained in this system would inform the subject of a criminal investigation of the existence of that investigation, provide the subject of the investigation with information that might enable him to avoid detection or apprehension, and would present a serious impediment to law enforcement.

(D) From subsection (e)(3) would constitute a serious impediment to law enforcement in that it could compromise the existence of a confidential investigation, reveal the identity of confidential sources of information and endanger the life and physical safety of confidential informants.

(E) From subsections (e)(4)(G) and (H) because this system of records is exempt from individual access pursuant to subsections (j)(2) of the Privacy Act of 1974.

(F) From subsection (e)(4)(I) because the identity of specific sources must be withheld in order to protect the confidentiality of the sources of criminal and other law enforcement information. This exemption is further necessary to protect the privacy and physical safety of witnesses and informants.

(G) From subsection (e)(5) because in the collection of information for law enforcement purposes it is impossible to determine in advance what information is accurate, relevant, timely, and complete. With the passage of time, seemingly irrelevant or untimely information may acquire new significance as further investigation brings new details to light and the accuracy of such information can only be determined in a court of law. The restrictions of subsection (e) (5) would restrict the ability of trained investigators and intelligence analysts to exercise their judgment reporting on investigations and impede the development of intelligence necessary for effective law enforcement.

- (H) From subsection (e)(8) because the individual notice requirements of subsection (e)(8) could present a serious impediment to law enforcement as this could interfere with the ability to issue search authorizations and could reveal investigative techniques and procedures.
- (I) From subsection (f) because this system of records has been exempted from the access provisions of subsection (d).
- (J) From subsection (g) because this system of records compiled for lawenforcement purposes and has been exempted from the access provisions of subsections (d) and (f).

Dated: August 17, 1999.

#### L.M. Bynum,

Alternate OSD Federal Register Liaison Officer, Department of Defense. [FR Doc. 99–21739 Filed 8–20–99; 8:45 am] BILLING CODE 5001–10-F

## **DEPARTMENT OF TRANSPORTATION**

#### **Coast Guard**

33 CFR Part 165 [CGD 05-99-041] RIN 2115-AA97

Safety Zone: Virginia Beach Weekly Fireworks Display, Rudee Inlet, Virginia Beach, Virginia, and Atlantic Ocean, Coastal Waters, Between 17th and 20th Street, Virginia Beach, Virginia

**AGENCY:** Coast Guard, DOT. **ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone around a fireworks-laden vessel being used for the Virginia Beach Weekly Fireworks Display, to be held on the waters of the Atlantic Ocean, approximately 1,000 yards off Virginia Beach, Virginia, between 17th and 20th Streets. This zone is intended to restrict vessel traffic around the fireworks-laden vessel during its transit to the launch site and during the fireworks display. It is necessary to protect mariners and spectators from the hazards associated with both transporting fireworks and the fireworks display.

**EFFECTIVE DATE:** This regulation is effective 8 p.m. on June 1, 1999, until 11 p.m. on September 5, 1999. **FOR FURTHER INFORMATION CONTACT:** Lieutenant Karrie Trebbe, project officer, USCG Marine Safety Office

Hampton Roads, telephone number (757) 441–3290.

SUPPLEMENTARY INFORMATION: Notice of Proposed Rule Making (NPRM) was published for this temporary final rule. In keeping with 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. In keeping with the requirements of 5 U.S.C. 533(d)(3), the Coast Guard also finds good cause exists for making this rule effective less than 30 days after publication in the Federal Register. The Coast Guard received this request for a temporary safety zone on May 21, 1999. Delaying the effective date of the rule would be contrary to the public interest, as immediate action is necessary to protect the vessels and spectators from the hazards associated with both transporting fireworks and the fireworks display.

# **Discussion of the Temporary Final Rule**

The Coast Guard is establishing a temporary safety zone around a fireworks-laden vessel being used for the Virginia Beach Weekly Fireworks Display, to be held on the waters of the Atlantic Ocean, approximately 1,000 yards off Virginia Beach, Virginia, between 17th and 20th Streets. This action is intended to restrict vessel traffic around the fireworks-laden vessel during its transit through Rudee Inlet, Virginia Beach, Virginia; during its transit from Rudee Inlet to the fireworks launch site; and during the fireworks display. The safety zone is necessary to protect mariners and spectators from the hazards associated with both transporting fireworks and the fireworks display.

The Virginia Beach Weekly Fireworks Display will be held each Sunday evening starting on May 30, 1999, and ending on September 5, 1999. The safety zone will be enforced only on those Sundays, between 8 p.m. and 11 p.m. Entry into this safety zone is prohibited unless authorized by the Captain of the Port Hampton Roads or his designated representative. Public notifications will be made before the event by local notices to mariners and marine-information broadcasts.

# **Regulatory Evaluation**

This temporary final rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has been exempted from review by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT)

(44 FR 11040; February 26, 1979). This rule affects only a limited area for 3 hours, once a week, and affects only the waters within a 150-foot radius of the fireworks-laden vessel as it transits to the launch site and the waters within a 1,000-foot radius of the launch site. The Coast Guard expects the economic impact of this rule to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary.

#### **Small Entities**

Under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.), the Coast Guard considered whether this temporary final rule will have a significant economic impact on a substantial number of small entities. "Small Entities" include small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. This rule affects only a limited area for 3 hours, once a week, and affects only the waters within a 150-foot radius of the fireworks-laden vessel as it transits to the launch site and the waters within a 1.000-foot radius of the launch site. Therefore, the Coast Guard certifies under section 605(b) of the Regulatory Flexibility Act (5 U.S.C. 601 et seq.) that this rule will not have a significant economic impact on a substantial number of small entities.

## **Collection of Information**

This temporary final rule does not provide for a collection of information under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

## **Federalism**

The Coast Guard has analyzed this temporary final rule under the principles and criteria contained in Executive Order 12612, and has determined that it does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

#### **Environment**

The Coast Guard has analyzed this temporary final rule and concluded that, under figure 2–1, paragraph (34)(g) of COMDTINST M16475.1C, this rule is categorically excluded from further environmental documentation. Rules establishing safety zones are excluded under that authority.

## List of Subjects in 33 CFR Part 165

Harbors, Marine Safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.