

§ 1.6654–6 Nonresident alien individuals.

(a) *In general.* A nonresident alien individual is required to make a payment of estimated tax if that individual's gross income meets the requirements of section 6654 and § 1.6654–1. In making the determination under section 6654 as to whether the amount of the gross income of a nonresident alien individual is such as to require making a payment of estimated income tax, only the filing status relating to a single individual (other than a head of household) or to a married individual not entitled to file a joint return shall apply, unless an election is in effect 1 for the taxable year under section 6013(g) or (h) and the regulations.

(b) *Determination of gross income.* To determine the gross income of a nonresident alien individual who is not, or does not expect to be, a bona fide resident of Puerto Rico or a possession to which section 931 applies during the entire taxable year, see section 872 and §§ 1.872–1 and 1.872–2. To determine the gross income of a nonresident alien individual who is, or expects to be, a bona fide resident of Puerto Rico or a possession to which section 931 applies during the entire taxable year, see section 876 and the regulations. For rules for determining whether an individual is a bona fide resident of a United States possession (including Puerto Rico), see section 937 and the regulations.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: August 21, 2005.

Eric Solomon,

Acting Deputy Assistant Secretary of the Treasury.

[FR Doc. 05–17449 Filed 9–1–05; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF DEFENSE**Department of the Navy****32 CFR Part 706****Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972**

AGENCY: Department of the Navy, DOD.
ACTION: Final rule.

SUMMARY: The Department of the Navy is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Deputy Assistant Judge Advocate General (Admiralty and Maritime Law) has determined that USS WINSTON S. CHURCHILL (DDG 81) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with certain provisions of the 72 COLREGS without interfering with its special function as a naval ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

DATES: Effective Date: April 12, 2005.

FOR FURTHER INFORMATION CONTACT: Commander Gregg A. Cervi, JAGC, U.S. Navy, Deputy Assistant Judge Advocate General (Admiralty and Maritime Law), Office of the Judge Advocate General, Department of the Navy, 1322 Patterson Ave., SE., Suite 3000, Washington Navy Yard, DC 20374–5066, telephone 202–685–5040.

SUPPLEMENTARY INFORMATION: Pursuant to the authority granted in 33 U.S.C. 1605, the Department of the Navy amends 32 CFR part 706. This amendment provides notice that the Deputy Assistant Judge Advocate General (Admiralty and Maritime Law), under authority delegated by the Secretary of the Navy, has certified that USS WINSTON S. CHURCHILL (DDG 81) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with the following specific provisions of 72 COLREGS without interfering with its special function as a naval ship: Annex I,

paragraph 2(f)(i), pertaining to the placement of the masthead light or lights above and clear of all other lights and obstructions; Annex I, paragraph 2(f)(ii), pertaining to the vertical placement of task lights; and Annex I, paragraph 3(a), pertaining to the location of the forward masthead light in the forward quarter of the ship, and the horizontal distance between the forward and after masthead lights. The Deputy Assistant Judge Advocate General (Admiralty and Maritime Law) has also certified that the lights involved are located in closest possible compliance with the applicable 72 COLREGS requirements.

Moreover, it has been determined, in accordance with 32 CFR parts 296 and 701, that publication of this amendment for public comment prior to adoption is impracticable, unnecessary, and contrary to public interest since it is based on technical findings that the placement of lights on this vessel in a manner differently from that prescribed herein will adversely affect the vessel's ability to perform its military functions.

List of Subjects in 32 CFR Part 706

Marine safety, Navigation (water), and Vessels.

■ For the reasons set forth in the preamble, amend part 706 of title 32 of the Code of Federal Regulations as follows:

PART 706—CERTIFICATIONS AND EXEMPTIONS UNDER THE INTERNATIONAL REGULATIONS FOR PREVENTING COLLISIONS AT SEA, 1972

■ 1. The authority citation for part 706 continues to read:

Authority: 33 U.S.C. 1605.

■ 2. Table Four, Paragraph 16 of § 706.2 is amended by revising the entry for USS WINSTON S. CHURCHILL as follows:

§ 706.2 Certifications of the Secretary of the Navy under Executive Order 11964 and 33 U.S.C. 1605.

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Vessel	Number	Obstruction angle relative ship's headings
USS WINSTON S. CHURCHILL	DDG 81	103.72 thru 112.50.

■ 3. Table Five of § 706.2 is amended by revising the entry for USS WINSTON S. CHURCHILL as follows:

§ 706.2 Certifications of the Secretary of the Navy under Executive Order 11964 and 33 U.S.C. 1605.

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TABLE FIVE

Vessel	No.	Masthead lights not over all other lights and obstructions. Annex I, sec. 2(f)	Forward mast-head light not in forward quarter of ship. Annex I, sec. 3(a)	After masthead light less than 1/2 ship's length aft of forward masthead light. Annex I, sec. 3(a)	Percentage horizontal separation attained
USS WINSTON S. CHURCHILL	DDG 81	X	X	X	14.0
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Approved: July 6, 2005.

Gregg A. Cervi,

Commander, JAGC, U.S. Navy, Deputy Assistant Judge Advocate General (Admiralty and Maritime Law).

[FR Doc. 05-17528 Filed 9-1-05; 8:45 am]

BILLING CODE 3810-FF-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[CGD11-05-022]

RIN 1625-AA08

Special Local Regulations for Marine Event; Labor Day Fireworks Display, South Lake Tahoe, CA

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing special local regulations in the navigable waters of Lake Tahoe for the loading, transport, and launching of fireworks used during a fireworks display to be held in celebration of Labor Day on September 4, 2005. These special local regulations are intended to prohibit vessels and people from entering into or remaining within the regulated area and to ensure the safety of participants and spectators.

DATES: This rule is effective from 10 a.m. on September 3, 2005 to 10 p.m. on September 4, 2005.

ADDRESSES: Documents indicated in this preamble as being available in the docket are part of the docket CGD 11-05-022 and are available for inspection or copying at Coast Guard Marine Safety Office San Francisco Bay, Coast Guard Island, Alameda, California, 94501, between 9 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT:

Lieutenant Ian Callander, U.S. Coast Guard Marine Safety Office San Francisco Bay, at (510) 437-3401.

SUPPLEMENTARY INFORMATION:

Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. Logistical details surrounding the event were not finalized and presented to the Coast Guard in time to draft and publish an NPRM. As such, the event would occur before the rulemaking process was complete. Because of the dangers posed by the pyrotechnics used in this fireworks display, special local regulations are necessary to provide for the safety of event participants, spectator craft, and other vessels transiting the event area. For the safety concerns noted, it is in the public interest to have these regulations in effect during the event.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Any delay in the effective date of this rule would expose mariners to the dangers posed by the pyrotechnics used in this fireworks display.

Background and Purpose

The Tahoe-Douglas Visitors Authority is sponsoring a brief fireworks display on September 4, 2005 in the waters of South Lake Tahoe, CA. The fireworks display is meant for entertainment purposes in celebration of Labor Day. These special local regulations are being issued to establish a temporary regulated area in South Lake Tahoe around the three fireworks launch barges during loading of the pyrotechnics, during the transit of the

barges to the display location, and during the fireworks display. This regulated area around the launch barges is necessary to protect spectators, vessels, and other property from the hazards associated with the pyrotechnics on the fireworks barges. The Coast Guard has granted the event sponsor a marine event permit for the fireworks display.

Discussion of Rule

The Coast Guard is establishing temporary special local regulations on specified waters of South Lake Tahoe, CA. During the loading of the fireworks barges, while the barges are being towed to the display location, and until the start of the fireworks display, the special local regulations apply to the navigable waters around and under the fireworks barges within a radius of 100 feet. During the 20-minute fireworks display, the area to which these special local regulations apply will increase in size to encompass the navigable waters around and under the fireworks barges within a radius of 1,000 feet. Loading of the pyrotechnics onto the fireworks barges is scheduled to commence at 10 a.m. on September 3, 2005, and will take place at the Tahoe Keys Marina in South Lake Tahoe, CA. Towing of the barges from the Tahoe Keys Marina, to the display location, is scheduled to take place between 12 p.m. and 7 p.m. on September 4, 2005. During the fireworks display, scheduled to commence at 9:15 p.m. on September 4, 2005, the fireworks barges will be located approximately 1,500 feet off the South Lake Tahoe waterfront near the California/Nevada border, in position 38°57'54" N, 119°57'18" W.

The effect of the temporary special local regulations will be to restrict general navigation in the vicinity of the fireworks barges while the fireworks are loaded at the Tahoe Keys Marina,