

(v) Any other information required by Form 8300 or its instructions.

(3) *Manner of reporting*—(i) *Where to file*. Returns required by this section must be filed with the Internal Revenue Service office designated in the instructions for Form 8300. A copy of the information return required to be filed under this section must be retained for five years from the date of filing.

(ii) *Verification of identity*. A clerk required to make an information return under this section must, in accordance with § 1.6050I-1(e)(3)(ii), verify the identity of each payor of bail listed in the return.

(d) *Requirement to furnish statements*—(1) *Information to Federal prosecutors*—(i) *In general*. A clerk required to make an information return under this section must furnish a written statement to the United States Attorney for the jurisdiction in which the individual charged with the specified crime resides and the United States Attorney for the jurisdiction in which the specified criminal offense occurred (applicable United States Attorney(s)). The written statement must be filed with the applicable United States Attorney(s) by the 15th day after the date the cash bail is received.

(ii) *Form of statement*. The written statement must include the information required by paragraph (c)(2) of this section. The requirement of this paragraph (d)(1)(ii) will be satisfied if the clerk provides to the applicable United States Attorney(s) a copy of the Form 8300 that is filed with the Internal Revenue Service pursuant to this section.

(2) *Information to payors of bail*—(i) *In general*. A clerk required to make an information return under this section must furnish a written statement to each payor of bail whose name is set forth in a return required by this section. A statement required under this paragraph (d)(2) must be furnished to a payor of bail on or before January 31 of the year following the calendar year in which the cash is received. A statement will be considered furnished to a payor of bail if it is mailed to the payor's last known address.

(ii) *Form of statement*. The statement required by this paragraph (d)(2) need not follow any particular format, but must contain the following information—

(A) The name and address of the clerk's office making the return;

(B) The aggregate amount of reportable cash received during the calendar year by the clerk who made the information return required by this section in all cash transactions relating to the payor of bail; and

(C) A legend stating that the information contained in the statement has been reported to the Internal Revenue Service and the applicable United States Attorney(s).

(iii) *Aggregate amount*. The requirement of furnishing the aggregate amount in paragraph (d)(2)(ii)(B) of this section will be satisfied if the clerk provides to the payor of bail either a single written statement listing the aggregate amount, or a copy of each Form 8300 relating to that payor of bail.

(e) *Cross-reference to penalty provisions*. See sections 6721 through 6724 for penalties relating to the failure to comply with the provisions of this section.

(f) *Effective date*. This section applies to cash received by court clerks on or after February 13, 1995.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

Par. 4. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

**§ 602.101 [Amended]**

Par. 5. In § 602.101, paragraph (c) is amended by removing the entry "1.6050I-2T" from the table and adding the entry "1.6050I-2 .....1545-1449" in numerical order in the table.

Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

Approved: December 12, 1995.

Leslie Samuels,  
*Assistant Secretary of the Treasury.*  
[FR Doc. 95-31459 Filed 12-29-95; 8:45 am]  
BILLING CODE 4830-01-U

**DEPARTMENT OF TRANSPORTATION**

**Coast Guard**

**33 CFR Subchapter D and Part 81**

[CGD 95-053]

RIN 2115-AF16

**Removal of 72 COLREGS Text From CFR and Revision of Subchapter D Note**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Direct final rule.

**SUMMARY:** In furtherance of the President's Regulatory Reinvention Initiative by this direct final rule, the Coast Guard is removing the text of the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS) from the CFR. That text merely duplicates text found in the United

States Code. This rule also will update the note containing a list of U.S. territories and possessions where the 72 COLREGS apply. This rulemaking represents the Coast Guard's first use of direct final rulemaking as recommended to agencies by the National Performance Review.

**DATES:** This rule is effective on April 1, 1996, unless the Coast Guard receives written adverse comments or written notice of intent to submit adverse comments on or before March 4, 1996.

**ADDRESSES:** Comments may be mailed to the Executive Secretary, Marine Safety Council (G-LRA/3406) (CGD 95-053), U.S. Coast Guard Headquarters, 2100 Second Street SW., Washington, DC 20593-0001, or may be delivered to room 3406 at the same address between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (202) 267-1477.

The Executive Secretary maintains the public docket for this rulemaking. Comments will become part of this docket and will be available for inspection or copying at room 3406, U.S. Coast Guard Headquarters, between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Diane Schneider Appleby, Project Manager, at (202) 267-0352.

**SUPPLEMENTARY INFORMATION:**

**Request for Comments**

Any comments must identify the names and address of the person submitting the comment, specify the rulemaking docket (CGD 95-053) and the specific section of this rule to which each comment applies, and give the reason for each specific comment. Please submit two copies of all comments and attachments in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. Persons wanting acknowledgment of receipt of comments should enclose stamped, self-addressed postcards or envelopes.

**Regulatory Information**

The Coast Guard is publishing a direct final rule, the procedures of which are outlined in 33 CFR 1.05-55, because no adverse comments are anticipated. If no adverse comments or any written notice of intent to submit adverse comments are received within the specified comment period, the rule will become effective as stated in the **DATES** section. In that case, prior to the effective date, the Coast Guard will publish a notice in the Federal Register stating that no adverse comment was received and confirming that the rule will become

effective as scheduled. However, if the Coast Guard receives written adverse comment or written notice of intent to submit adverse comment, the Coast Guard will publish a notice in the Federal Register to announce withdrawal of all or part of the direct final rule. If adverse comments apply to only part of this rule, and it is possible to remove that part without defeating the purpose of the rule, the Coast Guard may adopt as final those parts of this rule on which no adverse comment were received. The part of the rule that is the subject of adverse comment will be withdrawn. If the Coast Guard decides to proceed with a rulemaking following receipt of adverse comments, a separate Notice of Proposed Rulemaking (NPRM) will be published and a new opportunity for comment provided.

A comment is considered "adverse" if the comment explains why the rule would be inappropriate, including a challenge to the rule's underlying premise or approach or would be ineffective or unacceptable without a change. A comment submitted in support of a rule is not adverse. A comment suggesting that the policy requirements of the rule should or should not be extended to other Coast Guard programs is outside the scope of the rule and is not adverse.

#### Background and Purpose

This project resulted from a review of the Code of Federal Regulations (CFR) required by the Presidential Regulatory Reinvention Initiative review to rid the CFR of unnecessary regulations. This rule will remove Appendix A or Part 81 of 33 CFR which reprints the text of the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS) published at 33 U.S.C. § 1602. The 72 COLREGS implement the Convention on the International Regulations for Preventing Collisions at Sea, 1972 which was adopted by Presidential Proclamation in 1972. The text in the CFR which will be eliminated by this rule exactly duplicates the text set out in the United States Code. Therefore, the Coast Guard believes that it is both unnecessary for the text to be reprinted in the Code of Federal Regulations. Additionally, the practical effect of this elimination should be minimal as the text of the 72 COLREGS is also reprinted in Commandant Instruction (COMDTINST M16672.2B) which is available to the public through the Government Printing Office. Since these laws are available in the United States Code (U.S.C.) and can be acquired through the Government Printing Office, the Coast Guard has determined that

Appendix A should be eliminated as unnecessary.

Additionally, the list of U.S. territories where the 72 COLREGS apply, contained in the special note to Subchapter D in 33 CFR, is being updated to remove the Trust Territory of the Pacific Islands. This is an administrative update being made because the Trust Territory of the Pacific Islands is no longer a U.S. territory.

The Coast Guard is retaining in 33 CFR the interpretative rulings regarding the 72 COLREGS as well as the demarcation lines delineating the boundaries where the 72 COLREGS apply.

#### Regulatory Evaluation

This 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 not been reviewed 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). 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. The Coast Guard determined that a full Regulatory Evaluation was unnecessary because this rule is simply an administrative action eliminating unnecessary text from the CFR and will have no significant impact on the maritime community.

#### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider the economic impact on small entities of a rule for which a general notice of proposed rulemaking is required. "Small entities" may include (1) small businesses and not-for-profit organizations that are independently owned and operated and are not dominant in their fields and (2) governmental jurisdictions with populations of less than 50,000.

This project will not impose any cost on the marine industry. Mariners have easy access to these laws through Coast Guard publications which are available from the Government Printing Office as well as through the United States Code. This change will serve an indirect benefit to the Federal Government by saving the cost of printing seventeen pages in the Code of Federal Regulations.

Therefore, the Coast Guard finds that this rule will not have a significant economic impact on a substantial number of small entities. Any comments submitted in response to this finding will be evaluated under the criteria described earlier in the preamble for comments.

#### Collection of Information

This rule contains no collection-of-information requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

#### Federalism

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

#### Environment

The Coast Guard considered the environmental impact of this rule and concluded that, under paragraph 2.B.2.e(34)(a) of The NEPA Implementing Procedures, COMDTINST M16475.1B. (as revised by 59 FR 38654, July 29, 1994), this rule is categorically excluded from further environmental documentation. A "Categorical Exclusion Determination" is available in the docket for inspection or copying where indicated under **ADDRESSES**.

#### List of Subjects in 33 CFR Part 81

Navigation (water), Reporting and recordkeeping requirements, Treaties.

For the reasons set out in the preamble and under the authority of 33 U.S.C. 1602, the Coast Guard amends 33 CFR chapter 1 and part 81 as follows:

#### *Subchapter D [Amended]*

1. The special note at the beginning of subchapter D is amended by removing "The Trust Territory of the Pacific Islands" from the listing in paragraph a.

#### **PART 81—[AMENDED]**

2. The authority for part 81 continues to read as follows:

Authority: 33 U.S.C. 1607; E.O. No. 11964; 44 CFR 1.46.

3. Appendix A to part 81 is removed.

Dated: December 22, 1995.

Rudy K. Peschel,

Rear Admiral, U.S. Coast Guard, Chief, Office of Navigation Safety and Waterway Services.

[FR Doc. 95-31522 Filed 12-29-95; 8:45 am]

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