

(4) *Exclusion for satellite organizations.* The return requirement of section 6046A does not apply to the International Telecommunications Satellite Organization (or a successor organization) or the International Maritime Satellite Organization (or a successor organization).

(g) *Method of reporting.* Except as otherwise provided on Form 8865, or the accompanying instructions, any amounts required to be reported under section 6046A and this section must be expressed in United States dollars, with a statement of the exchange rates used. All statements required on or with Form 8865 pursuant to this section must be in English.

(h) *Penalties for violating section 6046A.* For penalties for violating section 6046A, see sections 6679 and 7203.

(i) *Statute of limitations.* For exceptions to the limitations on assessment in the event of a failure to provide information under section 6046A, see section 6501(c)(8).

(j) *Effective date.* This section applies to reportable events occurring after December 31, 1999. No reporting under section 6046A is required for reportable events occurring on or before December 31, 1999.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 3 The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 4. In § 602.101, paragraph (b) is amended by adding an entry in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part or section where identified and described	Current OMB control No.
* * *	* * *
1.6046A	1545–1646
* * *	* * *

Robert Wenzel,
Deputy Commissioner of Internal Revenue.

Approved: December 9, 1999.

Jonathan Talisman,
Acting Assistant Secretary of the Treasury.
[FR Doc. 99–32696 Filed 12–27–99; 8:45 am]
BILLING CODE 4830–01–U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD09–99–085]

RIN 2115–AA97

Safety Zone: Lake Erie—Maumee River, Ohio

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone on the Maumee River in the state of Ohio. This zone restricts the entry of vessels into the area designated for the December 31st *First Night* fireworks display. This temporary safety zone is necessary to protect mariners in case of accidental misfire of faulty fireworks mortar rounds. Entry of vessels into this zone is prohibited unless specifically authorized by the Captain of the Port. **DATES:** This rule is effective from 8:30 a.m. December 31, 1999, to 12:30 a.m. January 1, 2000.

ADDRESSES: The U.S. Coast Guard Marine Safety Office in Toledo, Ohio maintains the public docket for this rule. Documents identified in this rule will be available for public copying and inspection between 9:30 a.m. and 2 p.m., Monday through Friday, except federal holidays. The Marine Safety Office is located at 234 Summit Street, Room 501, Toledo, Ohio 43604, (419) 259–6372.

FOR FURTHER INFORMATION CONTACT: Chief Marine Science Technician Michael Pearson, Asst. Chief of Port Operations, Marine Safety Office, 234 Summit Street, Room 501, Toledo, OH 43604, (419) 259–6372.

SUPPLEMENTARY INFORMATION: No notice of proposed rulemaking (NPRM) was published for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM.

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**. Publication of a notice of proposed rulemaking and delay of effective date would be contrary to public interest because immediate action is necessary to protect the maritime public and other persons from the hazards associated with firework displays. Due to extreme cold weather and expected lack of vessel traffic during this time frame, publication of an NPRM was deemed impractical.

Background and Purpose

This temporary rule is necessary to ensure the safety of the maritime community during setup, loading and firing operations of fireworks in conjunction with the City of Toledo's First Night Fireworks. Entry into the safety zone without permission of the Captain of the Port is prohibited. The Captain of the Port may be contacted via Coast Guard Station Toledo on VHF–FM Channel 16.

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. The Office of Management and Budget has not reviewed it 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 finding is based on the historical lack of vessel traffic at this time of year.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we considered whether this rule would have a significant economic impact on a substantial number of small entities. The term “small entities” comprises 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.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

This safety zone will not have a significant economic impact on a substantial number of small entities for the following reasons. This rule will be in effect for less than one day when vessel traffic is expected to be non-existent due to extremely cold weather. Vessel traffic can pass safely around the safety zone.

Assistance for Small Entities

In accordance with the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), assistance to small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process is available upon request. Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture

Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247).

Collection of Information

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520).

Federalism

We have analyzed this rule under Executive Order 13132 and have determined that this rule does not have implications for federalism under that Order.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531-1538) governs the issuance of Federal regulations that require unfunded mandates. An unfunded mandate is a regulation that requires a State, local, or tribal government or the private sector to incur direct costs without the Federal Government's having first provided the funds to pay those unfunded mandate costs. This rule will not impose an unfunded mandate.

Taking of Private Property

This rule will not effect a taking of private property or otherwise have taking implications under E.O. 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

Civil Justice Reform

This rule meets applicable standards in sections 3(a) and 3(b)(2) of E.O. 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

We have analyzed this rule under E.O. 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not concern an environmental risk to health or risk to safety that may disproportionately affect children.

Environment

The Coast Guard considered the environmental impact of this rule and concluded that under figure 2-1, paragraph (34)(g), of Commandant Instruction M16475.IC, 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 165

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

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

PART 165—[AMENDED]

1. The authority citation for part 165 continues to read as follows:

Authority: 33 U.S.C. 1231; 50 U.S.C. 191; and 33 CFR 1.05-1(g), 6.04-6, and 160.5; and 49 CFR 1.46.

2. A new temporary section 165.T09085 is added to read as follows:

§ 165.T09085 Safety Zone: Lake Erie, Maumee River, Ohio

(a) *Location:* The following area is a temporary safety zone: The waters and adjacent shoreline extending from the bow of the museum ship SS WILLIS B BOYER then NNE to the south end of the City of Toledo Streets, Harbors and Bridges Building, then SW to the red nun buoy #64, then SSE to the bow of the museum ship SS WILLIS B BOYER. A triangle as formed by positions 41°38'35" N by 83°31'54" W, 41°38'51" N by 83°31'50" W, 41°38'48" N by 83°31'58" W (NAD 1983).

(b) *Effective dates.* This regulation is effective between the hours of 8:30 a.m. on December 31, 1999 to 12:30 a.m. January 1, 2000, unless terminated earlier by the Captain of the Port.

(c) *Restrictions:* In accordance with the general regulations in § 165.23 of this part, entry into this zone is prohibited unless authorized by the Captain of the Port or the designated on-scene-patrol personnel.

Dated: December 13, 1999.

D.L. Scott,

Commander, U.S. Coast Guard, Captain of the Port.

[FR Doc. 99-33579 Filed 12-27-99; 8:45 am]

BILLING CODE 4910-15-U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

RIN 2115-AE84

[CGD13-98-004]

Regulated Navigation Area, Eagle Harbor, Bainbridge Island, WA

AGENCY: Coast Guard, DOT.

ACTION: Final rule.

SUMMARY: The Coast Guard is establishing a permanent regulated navigation area on a portion of Eagle Harbor, Bainbridge Island, Washington. This regulated navigation area is required to preserve the integrity of a clean sediment cap placed over contaminated seabed as part of the remediation process at a U.S. Environmental Protection Agency (USEPA) Superfund site. It is being established at the request of the USEPA and the Washington State Department of Natural Resources. It prohibits activities that would disturb the seabed, such as anchoring, dredging, or laying cable, with the exception of EPA managed remedial design, remedial action, habitat mitigation, or monitoring activities associated with the Wyckoff/Eagle Harbor Superfund Site. It would not affect transit or navigation of the area.

DATES: Effective: January 27, 2000.

ADDRESSES: Unless otherwise indicated, comments and material received from the public, as well as documents referred to in this preamble, are part of docket CGD13-98-004 and are available for inspection or copying at U.S. Coast Guard Marine Safety Office Puget Sound, 1519 Alaskan Way South, Building 1, Seattle, Washington 98134. Normal office hours are between 7 a.m. and 5 p.m., Monday through Friday, except federal holidays.

FOR FURTHER INFORMATION CONTACT: LT Paul M. Stocklin, Jr., c/o Captain of the Port Puget Sound, 1519 Alaskan Way South, Seattle, Washington 98134, (206) 217-6232.

SUPPLEMENTARY INFORMATION:

Regulatory History

On February 23, 1999, we published a notice of proposed rulemaking entitled Regulated Navigation Area, Eagle Harbor, Bainbridge Island, WA, in the **Federal Register** (64 FR 8764). We received two letters commenting on the proposal. No public hearing was requested, and none was held.