

the filing requirements that address this overlap in reporting obligations.

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(1) *Effective date.* Except as otherwise provided, this section shall apply for tax years of a foreign partnership ending on or after December 31, 2000. For tax years of a foreign partnership ending before December 23, 2002, see § 1.6038-3(j) in effect prior to the amendments made by T.D. 9033 (see 26 CFR part 1 revised April 1, 2002).

§ 1.6038-3T [Removed]

■ **Par. 3.** Section 1.6038-3T is removed.

PART 602—OMB CONTROL NUMBERS UNDER 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 (b) is amended by removing the entry “§ 1.6038-3T”. * * * 1545-1617” from the table.

David A. Mader,

Assistant Deputy Commissioner of Internal Revenue.

Approved: June 23, 2003.

Pamela F. Olson,

Assistant Secretary of the Treasury.

[FR Doc. 03-16600 Filed 6-30-03; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[CGD01-03-053]

RIN 1625-AA97

Safety Zone; Hudson River Swim, Ulster Landing, NY

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for the annual Hudson Valley Triathlon swim located on the Hudson River. This action is necessary to provide for the safety of life on navigable waters during the event. This action is intended to restrict vessel traffic in the affected waterway.

DATES: This rule is effective from 7:30 a.m. to 9 a.m. on Sunday, July 13, 2003.

ADDRESSES: Documents indicated in this preamble as being available in the

docket are part of docket CGD01-03-053 and are available for inspection or copying at Waterways Oversight Branch, Coast Guard Activities New York, 212 Coast Guard Drive, room 204, Staten Island, NY 10305 between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT:

Lieutenant Commander W. Morton, Waterways Oversight Branch, Coast Guard Activities New York (718) 354-4012.

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. Due to the date the Applications for Approval of Marine Event were received, there was insufficient time to draft and publish an NPRM. An annual safety zone has been published for the Hudson Valley Triathlon swim on the Hudson River in 33 CFR 165.170 effective on the first Sunday after July 4th. The date for this year's event has been moved to the second Sunday after July 4th. The zone will only be enforced for 1½ hours; and recreational vessels can still transit to the east of the zone.

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 encountered in this regulation's effective date would be unnecessary and contrary to public interest since immediate action is needed to close the waterway and protect the swimmers and maritime public from the hazards associated with 400 swimmers competing in a confined area of the Hudson River.

Background and Purpose

The Coast Guard has received an application to hold a triathlon swim on the waters of the Hudson River. This rule establishes a safety zone in all waters of the Hudson River, in the vicinity of Ulster Landing, bound by the following points, (NAD 1983): 42°00'03.7" N 073°56'43.1" W; thence to 41°59'52.4" N 073°56'33.9" W; thence to 42°00'14.8" N 073°56'25.0" W; thence to 42°00'05.4" N 073°56'41.9" W; thence along the shoreline to the point of origin. The safety zone will be enforced from 7:30 a.m. until 9 a.m. on Sunday, July 13, 2003. The safety zone prevents vessels from transiting a portion of the Hudson River and Barrytown Reach and is needed to protect swimmers and boaters from the hazards associated with

400 swimmers competing in a confined area of the Hudson River. Recreational vessels can still transit to the east of the zone during the event and will not be precluded from mooring at or getting underway from piers in the vicinity of the zone. Commercial vessels will be precluded from transiting the area because the safety zone encompasses about 800 yards of Barrytown Reach and there is no viable alternative route. Public notifications will be made prior to the event via the Local Notice to Mariners, Marine Information and electronic mail Broadcasts, and on the Internet at <http://www.harborops.com>.

This safety zone covers the minimum area needed and imposes the minimum restrictions necessary to ensure the protection of all swimmers and vessels.

Discussion of Rule

This rule establishes a temporary safety zone for the Hudson Valley Triathlon swim. The safety zone will be in effect for 1½ hours. Recreational vessels can still transit to the east of the zone during the event and will not be precluded from mooring at or getting underway from piers in the vicinity of the zone. Commercial vessels will be precluded from transiting the area because the safety zone encompasses about 800 yards of Barrytown Reach and there is no viable alternative route.

Regulatory Evaluation

This rule is not a “significant regulatory action” under section 3(f) of Executive Order 12866, Regulatory Planning and Review, 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 Homeland Security (DHS).

This finding is based on: the minimal time that vessels will be restricted from the zone; it is an annual, local event; recreational vessels may still transit to the east of the zone during the event and will not be precluded from mooring at or getting underway from recreational piers in the vicinity of the zone; the zone is only in effect for 1½ hours; the event occurs early on a Sunday morning, which historically is a time when there is less commercial traffic transiting the area; and the event has been held for 6 years in succession and is therefore anticipated annually. The Coast Guard has received no written comments or complaints regarding the event being held in this location. Advance notifications will be made to the local maritime community by the

Local Notice to Mariners, marine information and electronic mail broadcasts; and on the Internet at <http://www.harborops.com>.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have 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 rule will affect the following entities, some of which might be small entities: the owners or operators of vessels intending to transit or anchor in a portion of the Hudson River during the time this zone is activated.

This safety zone will not have a significant economic impact on a substantial number of small entities for the following reasons: the minimal time that vessels will be restricted from the zone; it is an annual, local event; recreational vessels may still transit to the east of the zone during the event and will not be precluded from mooring at or getting underway from recreational piers in the vicinity of the zone; the zone is only in effect for 1½ hours; the event occurs early on a Sunday morning, which historically is a time when there is less commercial traffic transiting the area; and the event has been held for 6 years in succession and is therefore anticipated annually. The Coast Guard has received no written comments or complaints regarding the event being held in this location. We will ensure wide dissemination of maritime advisories to users of the affected waterways via Local Notice to Mariners, marine information and electronic mail broadcasts, and on the Internet at <http://www.harborops.com>.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Public Law 104–121), we want to assist small entities in understanding this temporary rule so that we can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact Lieutenant

Commander E. Morton, Waterways Oversight Branch, Coast Guard Activities New York at (718) 354–4012.

Small business 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 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

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that it does not have implications for federalism.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

Taking of Private Property

This rule will not effect a taking of private property or otherwise have taking implications under Executive Order 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 Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of

Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not create an environmental risk to health or risk to safety that may disproportionately affect children.

Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a “significant energy action” under that order because it is not a “significant regulatory action” under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

Environment

We have considered the environmental impact of this rule and concluded that under figure 2–1, paragraph 34(g), of Commandant Instruction M16475.ID, this rule is categorically excluded from further environmental documentation. This rule fits paragraph 34(g) as it establishes a safety zone. 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, Waterways.

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

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

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

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

■ 2. From 7:30 a.m. to 9 a.m. on July 13, 2003, add temporary § 165.T01-053 to read as follows:

§ 165.T01-053 Safety Zone; Hudson River Swim, Ulster Landing, NY.

(a) *Regulated area.* The following area is a safety zone: All waters of the Hudson River, in the vicinity of Ulster Landing, bound by the following points (NAD 1983): 42°00'03.7" N 073°56'43.1" W; thence to 41°59'52.4" N 073°56'33.9" W; thence to 42°00'14.8" N 073°56'25.0" W; thence to 42°00'05.4" N 073°56'41.9" W; thence along the shoreline to the point of origin.

(b) *Enforcement period.* This section will be enforced from 7:30 a.m. to 9 a.m. on Sunday, July 13, 2003.

(c) *Regulations.* (1) The general regulations contained in 33 CFR 165.23 apply.

(2) All persons and vessels shall comply with the instructions of the Coast Guard Captain of the Port or the designated on-scene-patrol personnel. These personnel comprise commissioned, warrant, and petty officers of the Coast Guard. Upon being hailed by a U. S. Coast Guard vessel by siren, radio, flashing light, or other means, the operator of a vessel shall proceed as directed.

Dated: June 20, 2003.

C.E. Bone,

Captain, U.S. Coast Guard, Captain of the Port, New York.

[FR Doc. 03-16550 Filed 6-30-03; 8:45 am]

BILLING CODE 4910-15-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[COTP San Diego 03-015]

RIN 1625-AA00

Safety Zone; North San Diego Bay, CA

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing three temporary safety zones on the navigable waters of San Diego Bay in support of the North San Diego Bay July 4th Fireworks Show. These temporary safety zones are necessary to provide for the safety of the crews, spectators, participants of the event, participating vessels and other vessels and users of the waterway.

Persons and vessels are prohibited from entering into, transiting through, or anchoring within these safety zones unless authorized by the Captain of the Port, or his designated representative.

DATES: This rule is effective from 8:30 p.m. until 10 p.m. (PDT) on July 4, 2003.

ADDRESSES: Documents indicated in this preamble as being available in the docket, are part of docket [COTP San Diego-03-015] and are available for inspection or copying at Marine Safety Office San Diego, 2716 N. Harbor Drive, San Diego, CA 92101-1064 between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Petty Officer Austin Murai USCG, c/o U.S. Coast Guard Captain of the Port, telephone (619) 683-6495.

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. In keeping with the requirements of 5 U.S.C. 553(d)(3), the Coast Guard also finds that good cause exists for making this regulation effective less than 30 days after publication in the **Federal Register**. The precise location of the event necessitating promulgation of these safety zones and other logistical details surrounding the event were not finalized until a date fewer than 30 days prior to the event. Delaying the effective date of this rule would be contrary to the public interest because doing such would prevent the Coast Guard from maintaining the safety of the participants of the event and users of the waterway.

Background and Purpose

The Coast Guard is establishing three (3) temporary safety zones on the navigable waters of San Diego Bay in support of the North San Diego Bay July 4th Fireworks Show. These temporary safety zones are necessary to provide for the safety of the crews, spectators, participants of the event, participating vessels and other vessels and users of the waterway. Persons and vessels are prohibited from entering into, transiting through, or anchoring within these safety zones unless authorized by the Captain of the Port, or his designated representative.

Discussion of Rule

These safety zones are necessary for the North San Diego Bay July 4th Fireworks Show, which will take place on July 4, 2003, starting at 8:30 p.m.

(PST) and ending at 10 p.m. (PST). The event involves three barges, which will be used as platforms for the launching of fireworks.

The limits of these temporary safety zones are as follows: 300 yards around the following points: 32°42'50" N, 117°13'12" W (Shelter Island), 32°43'20" N, 117°12'14" W (Harbor Island), and 32°43'10" N, 117°10'46" W (North Embarcadero).

These temporary safety zones are necessary to provide for the safety of the crews, spectators, participants of the event, participating vessels and other vessels and users of the waterway. Persons and vessels are prohibited from entering into, transiting through, or anchoring within these safety zones unless authorized by the Captain of the Port, or his designated representative.

Regulatory Evaluation

This rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, 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 Homeland Security (DHS).

Due to the temporary safety zone's short duration of one and one-half (1½) hours for just one day, the Coast Guard expects the economic impact of this rule to be so minimal that full regulatory evaluation under paragraph 10(e) of the regulatory policies and procedures of DHS is unnecessary.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have 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.

For the same reasons set forth in the above Regulatory Evaluation, the Coast Guard certifies under 5 U.S.C. 605(b) that this rule is not expected to have a significant economic impact on any substantial number of entities, regardless of size. This rule will affect the following entities, some of which may be small entities: the owners or operators of vessels intending to transit or anchor in a portion of North San