

unsatisfactory for the purpose of the consent.

(3) *Copy of consent must be provided to taxpayer.* The tax return preparer must provide a copy of the executed consent to the taxpayer at the time of execution. The requirements of this paragraph may also be satisfied by giving the taxpayer the opportunity, at the time of executing the consent, to print the completed consent or save it in electronic form.

(d) *Permissible disclosures to third parties at the request of the taxpayer.* A tax return preparer may disclose tax return information to third parties as the taxpayer directs so long as the taxpayer provides a consent to disclose tax return information that satisfies the requirements of this paragraph and as prescribed by the Commissioner by revenue procedure. (See § 601.601(d)(2) of this chapter.)

(e) *Effective date.* This section applies on the date that is 30 days after the final regulations are published in the **Federal Register**.

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E5-7018 Filed 12-7-05; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[CGD05-05-130]

RIN 1625-AA08

#### Special Local Regulations for Marine Events; Chesapeake Bay

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to establish a temporary special local regulation during the “Volvo Ocean Race 2005–2006”, sailboat races to be held on the waters of the Chesapeake Bay in the vicinity east of Gibson Island, Maryland and near the William Preston Lane Jr. Memorial (Chesapeake Bay) Bridge near Annapolis, Maryland. These special local regulations are necessary to provide for the safety of life on navigable waters during the event. This action is intended to restrict vessel traffic in segments of the Chesapeake Bay during the sailboat races.

**DATES:** Comments and related material must reach the Coast Guard on or before February 6, 2006.

**ADDRESSES:** You may mail comments and related material to Commander (oax), Fifth Coast Guard District, 431 Crawford Street, Portsmouth, Virginia 23704–5004, hand-deliver them to Room 119 at the same address between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays, or fax them to (757) 398–6203. The Auxiliary and Recreational Boating Safety Branch, Fifth Coast Guard District, maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the above address between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Mr. Ron Houck, Project Manager, Marine Information Specialist, U.S. Coast Guard Sector Baltimore, at (410) 576–2674.

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD05–05–130), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

##### Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the address listed under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

##### Background and Purpose

During April and May 2006, Ocean Race Chesapeake, Inc. will host the Chesapeake Bay visit of the “Volvo Ocean Race 2005–2006”. Two sailboat racing events are planned during this period to be conducted on the waters of the Chesapeake Bay in the vicinity of the William Preston Lane Jr. Memorial (Chesapeake Bay) Bridge near

Annapolis, Maryland. The first event will be the “In Port Race” on April 29, 2006 that will take place on the Chesapeake Bay approximately 5 miles east of Gibson Island, Maryland and about 8 miles north of the Chesapeake Bay Bridge. The second event will be the “Leg 6 Re-Start” of the 2005–2006 Volvo Round the World Race, on May 7, 2006 that will take place on the Chesapeake Bay between Thomas Point and Sandy Point, near Annapolis, Maryland.

Both events will consist of approximately eight 70-foot long sailing vessels that will participate in both the “In Port Race” and a carefully organized “Re-Start” to a highly publicized, international sailing race. The restart will consist of opposing teams that will be maneuvering in a predetermined area within the Chesapeake Channel adjacent to the William P. Lane Jr. Memorial (Chesapeake Bay) Bridge Main Channel Span. A fleet of spectator vessels is anticipated to gather nearby to view the competition for both events. Because of the danger posed by many sailing vessels maneuvering in close proximity of each other during the in port race and at the beginning of the race restart, special local regulations are necessary. For the safety concerns noted and to address the need for vessel control to facilitate a fair and accurate restart, vessel traffic will be temporarily restricted to provide for the safety of participants, spectators and transiting vessels.

##### Discussion of Proposed Rule

The Coast Guard proposes to establish temporary special local regulations on specified waters of the Chesapeake Bay. The “In Port Race” segment of the regulated area will include a square-shaped section of the Chesapeake Bay, four nautical miles long on each side, located approximately 17 nautical miles southeast of Baltimore’s Inner Harbor. The center of the race course is approximately five nautical miles east of Gibson Island, Maryland. The duration of the race is expected to be three hours and spectator anchorage areas will be designated. The “Leg 6 Re-Start” segment of the regulated area will include a rectangle-shaped area of the Chesapeake Bay, 6 nautical miles long and 1.5 nautical miles wide, located approximately 13 nautical miles east of Annapolis Harbor. The actual starting line for this event lies south of the William P. Lane, Jr. Memorial (Chesapeake Bay) Bridge, Maryland. The duration of the event is expected to be three hours and spectator anchorage areas will be designated. The temporary special local regulations will be

enforced from 10:30 a.m. to 4:30 p.m. on April 29, 2006 for the "In Port Race," and from 9 a.m. to 5 p.m. on May 7, 2006 for the "Leg 6 Re-Start," and will restrict general navigation in the regulated area during the sailboat race. The Coast Guard, at its discretion, when practical will allow the passage of vessels when races are not taking place. Except for participants and vessels authorized by the Coast Guard Patrol Commander, no person or vessel will be allowed to enter or remain in the regulated area during the enforcement period. These regulations are needed to control vessel traffic during the event to enhance the safety of participants, spectators and transiting vessels.

### Regulatory Evaluation

This proposed 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).

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary.

Although this proposed regulation will prevent traffic from transiting a segment of the Chesapeake Bay in the vicinity of the William P. Lane, Jr. Memorial (Chesapeake Bay) Bridge during the event, the effect of this regulation will not be significant due to the limited duration that the regulated area will be enforced. Extensive advance notifications will be made to the maritime community via Local Notice to Mariners, marine information broadcasts, area newspapers and local radio stations, so mariners can adjust their plans accordingly.

### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this proposed 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 proposed rule

would not have a significant economic impact on a substantial number of small entities. This proposed rule would affect the following entities, some of which might be small entities: the owners or operators of vessels intending to transit these sections of the Chesapeake Bay during these events.

This proposed rule would not have a significant economic impact on a substantial number of small entities for the following reasons. This proposed rule would be in effect for only a limited period. Although the regulated area will apply to two separate segments of the Chesapeake Bay, traffic may be allowed to pass through the regulated areas with the permission of the Coast Guard Patrol Commander. In the case where the Patrol Commander authorizes passage through a regulated area during an event, vessels shall proceed at the minimum speed necessary to maintain a safe course that minimizes wake near the race course. Although this regulation prevents traffic from transiting the Chesapeake Channel of the Chesapeake Bay during the Re-Start event, the effect of this regulation will not be significant because of its limited duration. Before the enforcement period, we will issue maritime advisories so mariners can adjust their plans accordingly.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

### 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 proposed rule so that they 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 the address listed under **ADDRESSES**. The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

### Collection of Information

This proposed rule would call 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 proposed 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 proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### Taking of Private Property

This proposed rule would 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 proposed 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 proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

### Indian Tribal Governments

This proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would 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 proposed rule under Executive Order 13211, Actions Concerning Regulations That Significantly Effect 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.

## Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

## Environment

We have analyzed this proposed rule under Commandant Instruction M16475.ID, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321-4370f), and have concluded that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this rule is categorically excluded, under figure 2-1, paragraph (34)(h), of the Instruction, from further environmental documentation. Special local regulations issued in conjunction with a regatta or marine parade permit are specifically excluded from further analysis and documentation under that section.

Under figure 2-1, paragraph (34)(h), of the Instruction, an "Environmental Analysis Check List" and a "Categorical Exclusion Determination" are not required for this rule. Comments on this

section will be considered before we make the final decision on whether to categorically exclude this rule from further environmental review.

## List of Subjects in 33 CFR Part 100

Marine safety, Navigation (water), Reporting and recordkeeping requirements, Waterways.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR Part 100 as follows:

### PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

1. The authority citation for part 100 continues to read as follows:

**Authority:** 33 U.S.C. 1233; Department of Homeland Security Delegation No. 0170.1.

2. From 10:30 a.m. on April 29, 2006 through 5 p.m. on May 7, 2006, add a temporary § 100.35–T05–130 to read as follows:

#### § 100.35–T05–130 Chesapeake Bay, near Annapolis, MD.

(a) *Regulated area* includes two segments within the waters of the Chesapeake Bay. (1) The first segment for the "In Port Race" is a square-shaped area, four nautical miles long on each side, bounded by a line drawn from a position at latitude 39°03'08" N, longitude 076°21'38" W, thence easterly to a position at latitude 39°03'08" N, longitude 076°16'32" W, thence northerly to a position at latitude 39°07'06" N, longitude 076°16'32" W, thence westerly to a position at latitude 39°07'06" N, longitude 076°21'38" W, thence southerly to a position at latitude 39°03'08" N, longitude 076°21'38" W, the point of origin.

(i) There are three designated spectator areas for the first segment. The first spectator area lies northeast of the mouth of the Magothy River, Maryland and is approximately 3000 yards long and 500 yards wide, bounded by a line drawn from a position at latitude, 39°04'05" N, longitude 076°20'27" W, thence northeasterly to a position at latitude 39°04'14" N, longitude 076°20'12" W, thence northwesterly to a position at latitude 39°05'23" N, longitude 076°21'25" W, thence southwesterly to position at latitude 39°05'13" N, longitude 076°21'40" W, thence southeasterly to a position at latitude 39°04'05" N, longitude 076°20'27" W, the point of origin.

(ii) The second spectator area lies northwest of the mouth of the Chester River, Maryland and is approximately 2200 yards long and 500 yards wide, bounded by a line drawn from a position at latitude, 39°04'13" N, longitude 076°17'22" W, thence

northeasterly to a position at latitude 39°05'15" N, longitude 076°16'32" W, thence northwesterly to a position at latitude 39°05'23" N, longitude 076°16'51" W, thence southwesterly to position at latitude 39°04'28" N, longitude 076°17'37" W, thence southeasterly to a position at latitude 39°04'13" N, longitude 076°17'22" W, the point of origin.

(iii) The third spectator area lies between Belvidere Shoal and Swan Point Bar, Maryland and is approximately 4800 yards long and 500 yards wide, bounded by a line drawn from a position at latitude, 39°05'30" N, longitude 076°21'28" W, thence northeasterly to a position at latitude 39°06'48" N, longitude 076°19'32" W, thence easterly to a position at latitude 39°06'48" N, longitude 076°18'25" W, thence southeasterly to position at latitude 39°05'28" N, longitude 076°16'42" W, thence northeasterly to a position at latitude 39°05'38" N, longitude 076°16'32" W, thence northwesterly to a position at latitude 39°07'01" N, longitude 076°18'13" W, thence westerly to a position at latitude 39°07'01" N, longitude 076°19'35" W, thence southwesterly to position at latitude 39°05'43" N, longitude 076°21'40" W, thence southeasterly to a position at latitude 39°05'30" N, longitude 076°21'28" W, the point of origin.

(2) The second segment for the "Leg 6 Re-Start" is a rectangle-shaped area, approximately six nautical miles long and 1.5 nautical miles wide, bounded by a line drawn from a position at latitude, 38°54'38" N, longitude 076°26'44" W, thence easterly to a position at latitude 38°54'11" N, longitude 076°24'49" W, thence northerly to a position at latitude 38°59'40" N, longitude 076°21'42" W, thence westerly to position at latitude 39°00'05" N, longitude 076°23'33" W, thence southerly to a position at latitude 38°54'38" N, longitude 076°26'44" W, the point of origin.

(i) There are two designated spectator areas for the second segment. The first spectator area lies east of the mouth of the Severn River, Maryland and is approximately three nautical miles long and 500 yards wide, bounded by a line drawn from a position at latitude, 38°56'32" N, longitude 076°25'31" W, thence easterly to a position at latitude 38°56'30" N, longitude 076°25'13" W, thence northerly to a position at latitude 38°59'13" N, longitude 076°23'38" W, thence westerly to position at latitude 38°59'20" N, longitude 076°23'55" W, thence southerly to a position at latitude 38°56'32" N, longitude 076°25'31" W, the point of origin.

(ii) The second spectator area lies west of Kent Island, Maryland and is approximately three nautical miles long and 500 yards wide, bounded by a line drawn from a position at latitude, 38°56'17" N, longitude 076°24'12" W, thence easterly to a position at latitude 38°56'06" N, longitude 076°23'53" W, thence northerly to a position at latitude 38°58'50" N, longitude 076°22'17" W, thence westerly to position at latitude 38°58'57" N, longitude 076°22'37" W, thence southerly to a position at latitude 38°56'17" N, longitude 076°24'12" W, the point of origin.

(3) All coordinates reference Datum NAD 1983.

(b) *Definitions.* (1) Coast Guard Patrol Commander means any commissioned, warrant, or petty officer of the Coast Guard who has been designated by the Commander, Coast Guard Sector Baltimore.

(2) Official Patrol means any person or vessel authorized by the Coast Guard Patrol Commander or approved by Commander, Coast Guard Sector Baltimore.

(3) Participant includes all vessels participating in the Volvo Ocean Race under the auspices of the Marine Event Permit issued to the event sponsor and approved by Commander, Coast Guard Sector Baltimore.

(c) *Special local regulations.* (1) Except for the Official Patrol, participants, and persons or vessels authorized by the Coast Guard Patrol Commander, no person or vessel may enter or remain in the regulated area.

(2) Any person in the regulated area must stop immediately when directed to do so by any Official Patrol and then proceed only as directed.

(3) The operator of any vessel in the regulated area must stop the vessel immediately when directed to do so by any Official Patrol and then proceed only as directed.

(4) All persons and vessels shall comply with the instructions of the Official Patrol.

(5) When authorized to transit within the regulated area, all vessels shall proceed at the minimum speed necessary to maintain a safe course that minimizes wake near the race course and near other persons and vessels in the designated spectator areas.

(d) *Enforcement period.* This section will be enforced for the "In Port Race" from 10:30 a.m. to 4:30 p.m. on April 29, 2006, and from 9 a.m. to 5 p.m. on May 7, 2006 for the "Leg 6 Re-Start". If the "In Port Race" is postponed due to inclement weather, then the temporary special local regulations will be enforced at the same time period during

one of the next four days, April 30, 2006 through May 3, 2006.

Dated: November 27, 2005.

**Larry L. Hereth,**

*Rear Admiral, U.S. Coast Guard, Commander, Fifth Coast Guard District.*

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD01-05-102]

RIN 1625-AA09

#### Drawbridge Operation Regulations; Housatonic River, CT

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to temporarily change the drawbridge operating regulations governing the operation of the U.S. 1 Bridge, mile 3.5, across the Housatonic River at Stratford, Connecticut. This notice of proposed rulemaking would allow the bridge owner to open only one of the two moveable spans for bridge openings at various times from January 2, 2006 through September 1, 2006, to facilitate bridge rehabilitation. Full bridge openings would be available at various times during the above time period after a seven-day notice is given by calling the number posted at the bridge.

**DATES:** Comments must reach the Coast Guard on or before December 23, 2005.

**ADDRESSES:** You may mail comments to Commander (obr), First Coast Guard District Bridge Branch, One South Street, Battery Park Building, New York, New York, 10004, or deliver them to the same address between 7 a.m. and 3 p.m., Monday through Friday, except, Federal holidays. The telephone number is (212) 668-7165. The First Coast Guard District, Bridge Branch, maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the First Coast Guard District, Bridge Branch, 7 a.m. to 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Ms. Judy Leung-Yee, Project Officer, First Coast Guard District, (212) 668-7195.

**SUPPLEMENTARY INFORMATION:**

### Regulatory Information

Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for publishing an NPRM with a shortened comment period of 15 days and under 5 U.S.C. 553(d)(3), the Coast Guard also finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**.

The shortened comment period and making this rule effective in less than 30 days after publication in the **Federal Register** will allow this rule to become effective in time for the January 2, 2006, project start date. This action is necessary because the bridge owner did not become fully aware of the contractor's need to temporarily change the bridge regulations to perform the work until recently.

The Coast Guard believes a shortened comment period is reasonable because the bridge rehabilitation construction scheduled to begin on January 2, 2006, is necessary, vital, work that must be performed as soon as possible in order to assure the safe continued reliable operation of the U.S. 1 Bridge.

Any delay in making this rule effective would not be in the best interest of public safety and the marine interests that use the Housatonic River because failure to start the rehabilitation repairs on time could result in an unscheduled bridge operation failure.

There is only one commercial facility operator that normally requires the bridge to open; however, that facility will not be in service during the time period this rule will be in effect. The recreational vessels that normally use this waterway are small enough in size that they can either pass under the spans without a bridge opening or safely pass through the bridge with a single span opening.

### Request for Comments

We encourage you to participate in this rulemaking by submitting comments or related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD01-05-102), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know if they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.