

asset values for agency financial statement purposes. Therefore, it is essential that required reports be received no later than October 15. A final report is required within 30 days after expiration of the agreement.

* * * * *

■ 4. The authority citation for 14 CFR part 1274 continues to read as follows:

Authority: 42 U.S.C. 2451 *et seq.*, and 31 U.S.C. 6301 to 6308.

PART 1274—COOPERATIVE AGREEMENTS WITH COMMERCIAL FIRMS

■ 5. In section 1274.923, revise the date in the introductory text and paragraph (f) to read as follows:

§ 1274.923 Equipment and Other Property.

Equipment and Other Property (February 2004)

* * * * *

(f) Recipients shall submit annually a NASA Form 1018, NASA Property in the Custody of Contractors, in accordance with the instructions on the form, the provisions of 48 CFR (NFS) 1845.71 and any supplemental instructions that may be issued by NASA for the current reporting period. The original NF 1018 shall be submitted to the center Deputy Chief Financial Officer, Finance, with three copies sent concurrently to the center Industrial Property Officer. The annual reporting period shall be from October 1 of each year through September 30 of the following year. The report shall be submitted in time to be received by October 15. Negative reports (*i.e.* no reportable property) are required. The information contained in the reports is entered into the NASA accounting system to reflect current asset values for agency financial statement purposes. Therefore, it is essential that required reports be received no later than October 15. A final report is required within 30 days after expiration of the agreement.

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[FR Doc. 04-2073 Filed 2-2-04; 8:45 am]

BILLING CODE 7510-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 301 and 602

[TD 9100]

RIN 1545-BC62

Guidance Necessary to Facilitate Business Electronic Filing; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains corrections to final regulations (TD

9100), which were published in the **Federal Register** on Friday, December 19, 2003 (68 FR 70701), relating to the elimination of regulatory impediments to the electronic filing of certain business income tax returns and other forms.

DATES: These corrections are effective December 19, 2003.

FOR FURTHER INFORMATION CONTACT: Nathan Rosen at (202) 622-4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are subject to these corrections are under section 170A of the Internal Revenue Code.

Need for Correction

As published, final regulation (TD 9100), contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

■ Accordingly, the publication of final regulation (TD 9100), which was the subject of FR Doc. 03-31238, is corrected as follows:

PART 1—INCOME TAXES

■ 1. On page 70701, column 1, in the preamble under the caption **DATES:**, line 5 of section titled, Applicability Date:, the language “2T 1.565-1T, 1.936-7T, 1.1017-1T,” is corrected to read “2T, 1.565-1T, 1.936-7T, 1.1017-1T,”.

§ 1.556-2T [Corrected]

■ 2. On page 70705, column 1, paragraph (e)(2)(viii) through (xi), line 2, the language “further guidance see § 1.556-2(e)(2)(viii)” is corrected to read “further guidance, see § 1.556-2(e)(2)(viii)”.

§ 1.1017-1 [Corrected]

■ 3. On page 70706, column 1, paragraph (B), line 1, the language “[Reserved] For further guidance,” is corrected to read “[Reserved]. For further guidance,”.

§ 1.1377-1T [Corrected]

■ 4. On page 70706, column 3, instructional paragraph Par. 16., line 2, the language “by revising paragraphs (b)(2)(iii), (b)(3)(i)” is corrected to read “by revising paragraphs (b)(3)(i)”.

§ 1.1502-21 [Corrected]

■ 5. On page 70706, column 3, § 1.1502-21 is corrected by removing paragraphs (2) and (iii), and the five asterisks following paragraph (iii).

■ 6. On page 70706, column 3, instructional paragraph Par. 17., line 3, the language “(b)(2)(iii) and (b)(3)

through (b)(3)(ii)(B)” is corrected to read “(b)(3) through (b)(3)(ii)(B)”.

§ 1.1502-21T [Corrected]

■ 7. On page 70706, column 3, § 1.1502-21T is corrected by removing paragraph (b)(2)(iii) and the five asterisks following the paragraph.

§ 1.6038B-1T [Corrected]

■ 8. On page 70708, column 3, paragraph (b)(1)(i), line 3 from the top of the paragraph, the language “information to Form 926, “Return by” is corrected to read “information to Form 926, “Return by a U.S.”.

PART 301—PROCEDURE AND ADMINISTRATION

■ 9. On page 70709, column 1, instructional paragraph Par. 24., line 2, the language “301 continues to read as follows:” is corrected to read “301 continues to read in part as follows:”.

■ 10. On page 70709, column 1, instructional paragraph Par. 24., the Authority citation, the language “Authority: 26 U.S.C. 7805.” is corrected to read “Authority: 26 U.S.C. 7805 * * *.”

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ 11. On page 70709, column 2, instructional paragraph Par. 27., line 2, the language “602 continues to read in part as follows:” is corrected to read “602 continues to read as follows:”.

■ 12. On page 70709, column 2, instructional paragraph Par. 27., the Authority citation, the language “Authority: 26 U.S.C. 7805 * * *” is corrected to read “Authority: 26 U.S.C. 7805.”.

Cynthia E. Grigsby,

Acting Chief, Publications & Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures & Administration).

[FR Doc. 04-2078 Filed 2-2-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD08-04-003]

Drawbridge Operation Regulations; Berwick Bay, Morgan City, LA

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Eighth Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Burlington Northern Railway Vertical Lift Span Railroad Bridge across Berwick Bay, mile 17.5 (Gulf Intracoastal Waterway (Morgan City to Port Allen Alternate Route), mile 0.4), at Morgan City, St. Mary Parish, Louisiana. This deviation provides for three (3) six-hour bridge closures to conduct scheduled maintenance to the railroad on the drawbridge.

DATES: This deviation is effective from 8 a.m. on Wednesday, February 18, 2004 until 2 p.m. on Friday, February 20, 2004.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, room 1313, 501 Magazine Street, New Orleans, Louisiana 70130-3396 between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (504) 589-2965. The Bridge Administration Branch of the Eighth Coast Guard District maintains the public docket for this temporary deviation.

FOR FURTHER INFORMATION CONTACT: David Frank, Bridge Administration Branch, telephone (504) 589-2965.

SUPPLEMENTARY INFORMATION: The Burlington Northern Railway Company has requested a temporary deviation in order to repair and replace damaged rails on the lift span of the bridge across Berwick Bay, mile 17.5, at Morgan City, St. Mary Parish, Louisiana. This maintenance is essential for the continued safe operation of the railroad bridge. This temporary deviation will allow the bridge to remain in the closed-to-navigation position from 8 a.m. until 2 p.m., Wednesday through Friday from February 18, 2004 through February 20, 2004.

The vertical lift span bridge has a vertical clearance of 4 feet above National Geodetic Vertical Datum (NGVD) in the closed-to-navigation position and 73 feet above NGVD in the open-to-navigation position. Navigation at the site of the bridge consists of tugs with tows transporting petroleum products, chemicals and construction equipment, commercial fishing vessels, oil industry related work boats and crew boats and some recreational craft. Since the lift span of the bridge will only be closed to navigation six hours per day for three days, ample time will be

allowed for commercial and recreational vessels to schedule transits.

Accordingly, it has been determined that this closure will not have a significant effect on vessel traffic. The bridge normally remains in the open-to-navigation position until a train enters the signal block, requiring it to close. An average number of openings for the passage of vessels is, therefore, not available. During the repair period, the bridge may open for emergencies; however, delays should be expected to remove all equipment from the bridge. The Intracoastal Waterway—Morgan City to Port Allen Landside Route is an alternate route for vessels with less than a 12-foot draft.

In accordance with 33 CFR 117.35(c), this work will be performed with all due speed in order to return the bridge to normal operation as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: January 23, 2004.

Marcus Redford,

Bridge Administrator.

[FR Doc. 04-2086 Filed 2-2-04; 8:45 am]

BILLING CODE 4910-15-P

DEPARTMENT OF AGRICULTURE

Forest Service

36 CFR Part 242

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

50 CFR Part 100

RIN 1018-AI89

Subsistence Management Regulations for Public Lands in Alaska, Subpart C and Subpart D—2004-05 Subsistence Taking of Fish and Shellfish Regulations

AGENCIES: Forest Service, Agriculture; Fish and Wildlife Service, Interior.

ACTION: Final rule.

SUMMARY: This final rule establishes regulations for seasons, harvest limits, methods, and means related to taking of fish and shellfish for subsistence uses during the 2004-05 regulatory year. The rulemaking is necessary because Subpart D is subject to an annual public review cycle. This rulemaking replaces the fish and shellfish taking regulations included in the "Subsistence Management Regulations for Public Lands in Alaska, Subpart C and Subpart D-2003 Subsistence Taking of Fish and

Wildlife Regulations," which expire on February 29, 2004. This rule also amends the Customary and Traditional Use Determinations of the Federal Subsistence Board (Section __.24 of Subpart C).

DATES: Sections __.24(a)(2) and (3) are effective March 1, 2004. Sections __.27 and __.28 are effective March 1, 2004, through March 31, 2005.

FOR FURTHER INFORMATION CONTACT: Chair, Federal Subsistence Board, c/o U.S. Fish and Wildlife Service, Attention: Thomas H. Boyd, Office of Subsistence Management; (907) 786-3888. For questions specific to National Forest System lands, contact Steve Kessler, Regional Subsistence Program Manager, USDA, Forest Service, Alaska Region, (907) 786-3592.

SUPPLEMENTARY INFORMATION:

Background

Title VIII of the Alaska National Interest Lands Conservation Act (ANILCA) (16 U.S.C. 3111-3126) requires that the Secretary of the Interior and the Secretary of Agriculture (Secretaries) implement a joint program to grant a preference for subsistence uses of fish and wildlife resources on public lands, unless the State of Alaska enacts and implements laws of general applicability that are consistent with ANILCA and that provide for the subsistence definition, preference, and participation specified in Sections 803, 804, and 805 of ANILCA. The State implemented a program that the Department of the Interior previously found to be consistent with ANILCA. However, in December 1989, the Alaska Supreme Court ruled in *McDowell v. State of Alaska* that the rural preference in the State subsistence statute violated the Alaska Constitution. The Court's ruling in *McDowell* required the State to delete the rural preference from the subsistence statute and, therefore, negated State compliance with ANILCA. The Court stayed the effect of the decision until July 1, 1990.

As a result of the *McDowell* decision, the Department of the Interior and the Department of Agriculture (Departments) assumed, on July 1, 1990, responsibility for implementation of Title VIII of ANILCA on public lands. On June 29, 1990, the Temporary Subsistence Management Regulations for Public Lands in Alaska were published in the **Federal Register** (55 FR 27114). On January 8, 1999 (64 FR 1276), the Departments extended jurisdiction to include waters in which there exists a Federal reserved water right. This amended rule conformed the Federal Subsistence Management