

regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the NPRM preceding this regulation was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses.

Drafting Information

The principal author of this regulation is Glenn Melcher, Office of the Associate Chief Counsel (Procedure & Administration).

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

■ Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 301.6103(j)(1)–1 is amended by:

■ 1. Revising paragraphs (b)(1) introductory text and (b)(3) introductory text, (b)(3)(xvii), (b)(3)(xviii), (b)(3)(xix), (b)(3)(xx), (b)(3)(xxi), (b)(3)(xxii), (b)(3)(xxiii), (b)(3)(xxiv), and (e).

■ 2. Adding paragraphs (b)(1)(xvi) and (b)(1)(xvii).

■ 3. Removing and reserving paragraph (b)(3)(xxv).

The revisions and additions read as follows:

§ 301.6103(j)(1)–1 Disclosures of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities.

* * * * *

(b) *Disclosure of return information reflected on returns to officers and employees of the Bureau of the Census.* (1) Officers or employees of the Internal Revenue Service will disclose the following return information reflected on returns of individual taxpayers to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting and preparing, as authorized by chapter 5 of title 13, United States Code, intercensal estimates of population and income for all geographic areas included in the

population estimates program and demographic statistics programs, censuses, and related program evaluation:

* * * * *

(xvi) Earned Income (as defined in section 32(c)(2)).

(xvii) Number of Earned Income Tax Credit-eligible qualifying children.

* * * * *

(b)(3) Officers or employees of the Internal Revenue Service will disclose the following business-related return information reflected on returns of taxpayers to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting and preparing, as authorized by chapter 5 of title 13, United States Code, demographic and economic statistics programs, censuses, and surveys. (The “returns of taxpayers” include, but are not limited to: Form 941; Form 990 series; Form 1040 series and Schedules C and SE; Form 1065 and all attending schedules and Form 8825; Form 1120 series and all attending schedules and Form 8825; Form 851; Form 1096; and other business returns, schedules and forms that the Internal Revenue Service may issue.):

* * * * *

(xvii) Principal industrial activity code, including the business description.

(xviii) Consolidated return indicator.

(xix) Wages, tips, and other compensation.

(xx) Social Security wages.

(xxi) Deferred wages.

(xxii) Social Security tip income.

(xxiii) Total Social Security taxable earnings.

(xxiv) Gross distributions from employer-sponsored and individual retirement plans from Form 1099-R.

(xxv) [Reserved].

* * * * *

(e) *Effective/applicability date.* This section is applicable to disclosures to the Bureau of the Census on or after December 27, 2007.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

Approved: December 18, 2007.

Eric Solomon,

Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[USCG–2007–0168]

RIN 1625–AA09

Drawbridge Operation Regulations; Atlantic Intracoastal Waterway (AIWW), at Scotts Hill, NC

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Fifth Coast Guard District, has approved an additional temporary deviation from the regulations governing the operation of the Figure Eight Swing Bridge, at AIWW mile 278.1, at Scotts Hill, NC. From February 1, 2008 at 6 p.m., until February 29, 2008 at 5:30 p.m., this added deviation allows the drawbridge to remain closed-to-navigation each day from 6 p.m. to 9:30 a.m., from 10 a.m. to 1:30 p.m., and from 2 p.m. to 5:30 p.m., to complete sandblasting and painting operations. In addition, commercial vessel openings will be provided at night if at least three hours notice is given by calling (910) 686–0635 or via marine radio on Channel 13.

DATES: This deviation is effective from 6 p.m. on February 1, 2008 to 5:30 p.m. on February 29, 2008.

ADDRESSES: Materials referred to in this document are available for inspection or copying at Commander (dpb), Fifth Coast Guard District, Federal Building, 1st Floor, 431 Crawford Street, Portsmouth, VA 23704–5004 between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (757) 398–6222. Commander (dpb), Fifth Coast Guard District maintains the public docket for this temporary deviation.

FOR FURTHER INFORMATION CONTACT: Gary S. Heyer, Bridge Management Specialist, Fifth Coast Guard District, at (757) 398–6629.

SUPPLEMENTARY INFORMATION: The Figure Eight Swing Bridge has a vertical clearance in the closed position to vessels of 20 feet, above mean high water (MHW). Also, the vertical clearance in this location is limited to 85 feet, above MHW, by the overhead power line.

On October 2, 2007, we published a notice of temporary deviation from regulations entitled “Drawbridge Operation Regulations; Atlantic Intracoastal Waterway (AIWW), at

Scotts Hill, NC” in the **Federal Register** (72 FR 56013).

Contractors, on behalf of the Figure Eight Homeowners Association (the bridge owner), have requested an extension of the abovementioned temporary deviation with new dates and times to complete sandblasting, cleaning and painting of the bridge superstructure.

To finish this operation, the Figure Eight Swing Bridge will be further maintained in the closed-to-navigation position each day from February 1, 2008, until February 29, 2008, from 6 p.m. to 9:30 a.m., from 10 a.m. to 1:30 p.m., and from 2 p.m. to 5:30 p.m. In addition, commercial vessel openings will be provided at night if at least three hours notice is given by calling (910) 686-0635 or via marine radio on Channel 13. At all other times, the drawbridge will operate in accordance with 33 CFR 117.821(a)(3).

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

We have analyzed this temporary deviation under Commandant Instruction M16475.ID and Department of Homeland Security Management Directive 5100.1, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321-4370f). The environmental impact that this temporary deviation will have is minimal because of the drawbridge being closed to vessels to perform routine repair and maintenance will not result in a change in functional use, or an impact on a historically significant element or setting.

Dated: December 14, 2007.

Waverly W. Gregory, Jr.,

Chief, Bridge Administration Branch, Fifth Coast Guard District.

[FR Doc. E7-24977 Filed 12-26-07; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[CGD01-04-133]

RIN 1625-AB17

Regulated Navigation Area; Buzzards Bay, Massachusetts; Navigable Waterways Within the First Coast Guard District

AGENCY: Coast Guard, DHS.

ACTION: Final rule; correction.

SUMMARY: The Coast Guard is making a technical correction to a Final Rule published in the **Federal Register** on December 13, 2007. (72 FR 70780.) The Final Rule titled “Regulated Navigation Area; Buzzards Bay, Massachusetts; Navigable Waterways within the First Coast Guard District” contained an inaccurate amendatory instruction to revise an imprecise and potentially confusing cross references regarding the applicability of certain regulations implemented by the rule. The revised amendatory instruction provided in this correction is intended to implement the revision to Part 165 found in 72 FR 70780.

DATES: This correction is effective as of December 27, 2007.

ADDRESSES: Comments and material received from the public concerning this correction will be made part of the docket for the underlying rule and will be available for inspection and copying at the offices of Commander, Coast Guard Sector Southeastern New England, East Providence Office, 20 Risho Avenue, East Providence, RI 02914, between 8 a.m. and 3 p.m. Monday through Friday, except federal holidays.

FOR FURTHER INFORMATION CONTACT: Mr. Edward G. LeBlanc at Coast Guard Sector Southeastern New England, East Providence, RI, 401-435-2351.

SUPPLEMENTARY INFORMATION:

Background

On December 13, 2008, the Coast Guard published a Final Rule titled “Regulated Navigation Area; Buzzards Bay, Massachusetts; Navigable Waterways within the First Coast Guard District” to correct an existing Regulated Navigation Area (RNA) within the waters of the First Coast Guard District. (72 FR 70780). Specifically, the Final Rule corrected erroneous references to “Subpart B of this chapter” and “Subpart B of this part” in Part 161 and

Part 165, respectively. The references should have instead referred to “Subpart B of Part 161” in the revisions of both Part 161 and Part 165. The correction to Part 161 has been made. However, the reference in Part 165 was not made due to an inaccurate amendatory instruction. The substantive requirements of the rule are not altered by this technical correction.

Need for Correction

The Final Rule published on December 13, 2007 amended Parts 161 and 165 of Title 33 of the Code of Regulations. (72 FR 70780.) As explained in the preamble, the Final Rule revised a previously published erroneous reference to “Subpart B of this chapter” and “Subpart B of this part” in Part 161 and Part 165, respectively, instead of referring to “Subpart B of Part 161” in the revisions of both Part 161 and Part 165. The amendatory instruction for the Part 165 correction erroneously directed the deletion of 33 CFR 165.100(d)(5)(iv)(A)–(B) instead of only correcting the introductory text of 33 CFR 165.100(d)(5)(iv). This Final Rule corrects amendatory instruction 4 to revise the introductory text of 33 CFR 165.100(d)(5)(iv) without deleting subparagraphs (A) and (B), which was the intent of the December 13, 2007 Final Rule.

List of Subjects in 33 CFR Part 165

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

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

PART 165—WATERWAYS SAFETY; REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

In the December 13, 2007 **Federal Register**, page 70780, amendatory instruction 4 is corrected to read as follows:

“4. In § 165.100, revise (d)(5)(iv) introductory text to read as follows:”

Dated: December 17, 2007.

Steve Venckus,

Chief, Office of Regulations and Administrative Law, U.S. Coast Guard.

[FR Doc. E7-24978 Filed 12-26-07; 8:45 am]

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