

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 8946]

RIN 1545-AY47

Federal Employment Tax Deposits—De Minimis Rule

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to the deposit of Federal employment taxes. The final regulations adopt the rules of the temporary regulations that change the de minimis deposit rule for quarterly and annual periods from \$1,000 to \$2,500. The regulations affect taxpayers required to make deposits of Federal employment taxes.

DATES: *Effective Date:* These regulations are effective May 23, 2001.

Applicability Date: For dates of applicability, see § 31.6302-1(f)(4).

FOR FURTHER INFORMATION CONTACT: Brinton T. Warren, (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

This document contains amendments to 26 CFR part 31, Employment Taxes and Collection of Income Tax at the Source. On December 6, 2000, temporary and final regulations (TD 8909) relating to the deposit of Federal employment taxes under section 6302 of the Internal Revenue Code were published in the **Federal Register** (65 FR 76152). A notice of proposed rulemaking (REG-114423-00) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (65 FR 76194). No comments were received from the public in response to the notice of proposed rulemaking.

Explanation of Provisions

These final regulations adopt the rules of the temporary regulations. Under these rules, a taxpayer does not have to make deposits of Federal employment taxes for a quarterly or annual return period if the tax for the period is less than \$2,500 and the taxpayer remits its full liability with a timely filed return for the period. The regulations are applicable with respect to quarterly and annual periods beginning on or after January 1, 2001.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and, because these regulations do 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 Internal Revenue Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of the regulations is Brinton T. Warren of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 31 is amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Paragraph 1. The authority citation for part 31 is amended by removing the entry for Section 31.6302-1T to read in part as follows:

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

Par. 2. In § 31.6302-1, paragraph (f)(4) is revised to read as follows:

§ 31.6302-1 Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992.

* * * * *

(f) * * *

(4) *De Minimis rule.* For quarterly and annual return periods beginning on or after January 1, 2001, if the total amount of accumulated employment taxes for the return period is less than \$2,500 and

the amount is fully deposited or remitted with a timely filed return for the return period, the amount deposited or remitted will be deemed to have been timely deposited.

* * * * *

§ 31.6302-1T [Removed]

Par. 3. Section 31.6302-1T is removed.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Approved: May 10, 2001.

Mark A. Weinberger,

Assistant Secretary for Tax Policy.

[FR Doc. 01-12864 Filed 5-22-01; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Parts 100 and 165

[USCG-2001-9668]

Safety Zones, Security Zones, and Special Local Regulations

AGENCY: Coast Guard, DOT.

ACTION: Notice of temporary rules issued.

SUMMARY: This document provides required notice of substantive rules adopted by the Coast Guard and temporarily effective between January 1, 2001 and March 31, 2001 which were not published in the **Federal Register**. This quarterly notice lists temporary local regulations, security zones, and safety zones of limited duration and for which timely publication in the **Federal Register** was not possible.

DATES: This notice lists temporary Coast Guard regulations that became effective and were terminated between January 1, 2001 and March 31, 2001. This notice also lists three regulations that were effective and terminated between September and December, 2000.

ADDRESSES: The Docket Management Facility maintains the public docket for this notice. Documents indicated in this notice will be available for inspection or copying at the Docket Management Facility, U.S. Department of Transportation, Room PL-401, 400 Seventh Street SW., Washington, DC 20593-0001 between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays. You may electronically access the public docket for this notice on the Internet at <http://dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: For questions on this notice, contact Christena Green, Office of Regulations

and Administrative Law, telephone (202) 267-0133. For questions on viewing, or on submitting material to the docket, contact Dorothy Beard, Chief, Dockets, Department of Transportation (202) 366-5149.

SUPPLEMENTARY INFORMATION: District Commanders and Captains of the Port (COTP) must be immediately responsive to the safety needs of the waters within their jurisdiction; therefore, District Commanders and COTPs have been delegated the authority to issue certain local regulations. Safety zones may be established for safety or environmental purposes. A safety zone may be stationary and described by fixed limits or it may be described as a zone around a vessel in motion. Security zones limit access to vessels, ports, or waterfront facilities to prevent injury or damage. Special local regulations are issued to enhance the safety or participants and spectators at regattas and other marine events. Timely publication of these

regulations in the **Federal Register** is often precluded when a regulation responds to an emergency, or when an event occurs without sufficient advance notice. However, the affected public is informed of these regulations through Local Notices to Mariners, press releases, and other means. Moreover, actual notification is provided by Coast Guard patrol vessels enforcing the restrictions imposed by the regulation. Because mariners are notified by Coast Guard officials on-scene prior to enforcement action, **Federal Register** notice is not required to place the special local regulation, security zone, or safety zone in effect. However, the Coast Guard, by law, must publish in the **Federal Register** notice of substantive rules adopted. To meet this obligation without imposing undue expense on the public, the Coast Guard periodically publishes a list of these temporary special local regulations, security zones, and safety zones.

Permanent regulations are not included in this list because they are published in their entirety in the **Federal Register**. Temporary regulations may also be published in their entirety if sufficient time is available to do so before they are placed in effect or terminated. The safety zones, special local regulations and security zones listed in this notice have been exempted from review under Executive Order 12866 because of their emergency nature, or limited scope and temporary effectiveness.

The following regulations were placed in effect temporarily during the period January 1, 2001 and March 31, 2001, unless otherwise indicated. This notice also includes 3 regulations that were not received in time to be included on the quarterly notices for the third and fourth quarters of 2000.

Dated: May 17, 2001.

S.G. Venckus,
Chief, Office of Regulations and
Administrative Law.

DISTRICT QUARTERLY REPORT

District Docket	Location	Type	Effective date
01-00-003	Boston, MA	Safety Zone	01/05/2001
01-01-005	Boston, MA	Safety Zone	01/13/2001
01-01-006	Newport, RI	Safety Zone	03/03/2001
01-01-007	Boston, MA	Safety Zone	01/18/2001
01-01-012	Bath Iron Works, Bath, ME	Safety Zone	02/11/2001
01-01-027	USS Boone Port Visit, Newport, RI	Security Zone	02/23/2001
01-01-029	Narragansett Bay, Newport, RI	Safety Zone	03/29/2001
01-01-035	Boston, MA	Safety Zone	03/16/2001
01-01-039	USS De Wert Port Visit, Newport, RI	Safety Zone	03/19/2001
01-01-042	Portland, ME	Security Zone	03/23/2001
01-01-044	Port of NY/NY	Safety Zone	03/24/2001
05-01-002	Washington, DC	Safety Zone	01/18/2001
09-01-007	Hennepin Bridge, Hennepin, IL	Safety Zone	03/22/2001
09-01-016	Manitowoc, WI	Safety Zone	03/17/2001
13-01-001	Quillayute River, WA	Safety Zone	02/02/2001

COTP QUARTERLY REPORT

COTP Docket	Location	Type	Effective Date
Charleston 01-010	Charleston, SC	Safety Zone	02/08/2001
Guam 01-001	Outer APRA Harbor, Guam	Safety Zone	01/24/2001
Guam 01-002	North of Glass Breakwater, Guam	Safety Zone	01/25/2001
Honolulu 01-002	Hawaii, Kaiwi Channel, Pacific Ocean	Safety Zone	02/24/2001
Honolulu 01-003	Kaiwi, Hawaii	Security Zone	03/20/2001
Honolulu 01-004	Kawaii, Kaiwi Channel, Pacific Ocean	Safety Zone	02/09/2001
Houston-Galveston 01-002	Houston, TX	Safety Zone	01/08/2001
Houston-Galveston 01-001	Houston, TX	Safety Zone	01/05/2001
Jacksonville 01-016	Indian River, Cocoa, FL	Safety Zone	02/24/2001
Jacksonville 01-018	St. Johns River, Palatka, FL	Safety Zone	03/03/2001
Jacksonville 01-021	Cocoa Beach, FL	Safety Zone	03/24/2001
LA/LB 01-001	Queens Gate, Long Beach, CA	Safety Zone	02/15/2001
Memphis 01-001	Mississippi River, M. 727 to 729.5	Safety Zone	02/20/2001
Memphis 01-002	Mississippi River, M. 532 to 525	Safety Zone	02/26/2001
Memphis 01-003	Mississippi River, M. 532 to 525	Safety Zone	03/01/2001
Memphis 01-004	Mississippi River, M. 555 to 550	Safety Zone	03/03/2001
Mobile 01-003	Mobile River at Pier 3 AND 4	Security Zone	02/02/2001
Mobile 01-004	Port of Gulfport, MS	Security Zone	02/03/2001
New Orleans 01-002	LWR Mississippi River, M 95 to 98	Safety Zone	02/14/2001
New Orleans 01-004	LWR Mississippi River, M 95.5	Security Zone	02/21/2001

COTP QUARTERLY REPORT—Continued

COTP Docket	Location	Type	Effective Date
New Orleans 01–005	LWR Mississippi River, M 95 to 96	Safety Zone	02/26/2001
New Orleans 01–006	LWR Mississippi River, M 94 to 96	Safety Zone	03/11/2001
New Orleans 01–007	LWR Mississippi River, M 94 to 96	Safety Zone	03/15/2001
San Diego 01–001	Lake Havasu, Colorado River, AZ	Safety Zone	03/03/2001
San Juan 01–006	Guayanilla, Puerto Rico	Safety Zone	02/05/2001
Savannah 01–022	Savannah, GA	Security Zone	03/14/2001
Savannah	Savannah, GA	Security Zone	03/19/2001
Tampa 01–004	Tampa Bay, FL	Safety Zone	01/20/2001
Wilmington 01–001	Wilmington, North Carolina	Safety Zone	03/27/2001

REGULATIONS NOT ON PREVIOUS 3RD AND 4TH QUARTERLY REPORT

District/COTP	Location	Type	Effective Date
Guam 00–31	Kilo Wharf, APRA Harbor Guam	Safety Zone	09/18/00
Guam 00–034	Agat Bay, Guam	Safety Zone	12/12/00
New Orleans 00–039	LWR Mississippi	Safety Zone	11/30/00

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD01–01–063]

RIN 2115–AA97

Safety and Security Zones: USS Samuel Eliot Morison Port Visit, Newport, RI

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing temporary safety and security zones off the coast of Newport Naval Station, Newport, Rhode Island, during the port visit of the USS SAMUEL ELIOT MORISON to the Newport Naval Station, Newport, Rhode Island. The safety and security zone are needed to safeguard the public, the area encompassing Coddington Cove and the USS SAMUEL ELIOT MORISON and her crew from sabotage or other subversive acts, accidents, or other causes of a similar nature. Entry into these zones is prohibited unless authorized by the Captain of the Port, Providence, Rhode Island or his authorized patrol representative.

DATES: This rule is effective from 6 a.m., Monday, May 21, 2001, to 12 midnight on Friday, May 25, 2001.

ADDRESSES: Documents as indicated in this preamble are available for inspection and copying at Marine Safety Office Providence, 20 Risho Avenue,

East Providence, Rhode Island between the hours of 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: LT Casey L. Chmielewski at Marine Safety Office Providence, (401) 435–2335.

SUPPLEMENTARY INFORMATION:**Regulatory Information**

Pursuant to 5 U.S.C. 553, a notice of proposed rulemaking (NPRM) was not published for this regulation. Good cause exists for making it effective less than 30 days after **Federal Register** publication. Good cause exists for not publishing a NPRM for this regulation. Due to the sensitive and unpredictable nature of the USS SAMUEL ELIOT MORISON's schedule, the Coast Guard received insufficient notice to publish proposed rules in advance of the event. Any delay encountered in this regulation's effective date would be contrary to public interest since immediate action is needed to protect the USS SAMUEL ELIOT MORISON, her crew, the public and the area adjoining Coddington Cove.

Background and Purpose

From May 21, 2001, to May 25, 2001, the USS SAMUEL ELIOT MORISON will be berthed at Pier 2 on the Newport Naval Station, Newport, RI. Pier 2 is located within Coddington Cove, along the East Passage of Narragansett Bay. The safety and security zones are needed to protect the USS SAMUEL ELIOT MORISON, her crew and the public from harmful or subversive acts, accidents or other causes of a similar nature in the vicinity of Coddington Cove. The safety and security zones have identical boundaries. All persons,

other than those approved by the Captain of the Port or his authorized patrol representative will be prohibited from the zones. The zones encompass the area within a line drawn from the western most edge of the chartered breakwater to the western most edge of Pier 1. The public will be made aware of the safety and security zones through a Broadcast Notice to Mariners made from U.S. Coast Guard Group Woods Hole. U.S. Navy personnel will assist in the enforcement of these zones.

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). The sizes of the zones are the minimum necessary to provide adequate protection for the USS SAMUEL ELIOT MORISON, her crew, adjoining areas, and the public. The entities most likely to be affected are lobstermen engaged in setting and retrieving pots and pleasure craft engaged in recreational activities and sightseeing. These individuals and vessels have ample space outside of the safety and security zones to engage in these activities and therefore they will not be subject to undue hardship. Commercial vessels, excluding lobstermen, do not normally transit the area of the safety and security zones. Any lobstermen who have gear deployed within the safety and security