

[FR Doc. 05-7211 Filed 4-8-05; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9191]

RIN 1545-BD16

Time and Manner of Making Section 163(d)(4)(B) Election To Treat Qualified Dividend Income as Investment Income; Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to final regulations and removal of temporary regulations.**SUMMARY:** This document contains corrections to final regulations that were published in the *Federal Register* on March 18, 2005 (70 FR 13100) relating to an election that may be made by noncorporate taxpayers to treat qualified dividend income as investment income for purposes of calculating the deduction for investment interest.**DATES:** This correction is effective March 18, 2005.**FOR FURTHER INFORMATION CONTACT:** Amy Pfalzgraf (202) 622-4950 (not a toll-free number).**SUPPLEMENTARY INFORMATION:****Background**

The final regulations that are the subject of this correction are under section 163(d) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9191) contain an error which may prove to be misleading and is in need of clarification.

Correction of Publication

■ Accordingly, the publication of the final regulations (TD 9191), which were the subject of FR Doc. 05-5433, is corrected as follows:

On page 13101, column 1, second signature block, the title "Acting Assistant Secretary of the Treasury." is corrected to read "Acting Deputy Assistant Secretary of the Treasury."

Cynthia E. Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 05-7097 Filed 4-8-05; 8:45 am]

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DEPARTMENT OF DEFENSE**Department of the Army****32 CFR Part 527**

RIN 0702-AA48

Personal Check Cashing Control and Abuse Prevention**AGENCY:** Department of the Army, DoD.**ACTION:** Final rule; removal.**SUMMARY:** This action removes 32 CFR Part 527, Personnel Check Cashing Control and Abuse Prevention, published in the *Federal Register*, May 27, 1988 (53 FR 19286). The rule is being removed because it is obsolete and no longer governs policies to control and prevent abuse of check-cashing privileges on Army installations. The program responsibility has been transferred to the Office of the Comptroller of the Department of Defense.**DATES:** Effective April 11, 2005.**ADDRESSES:** U.S. Army Records Management and Declassification Agency (AHRC-PDD-RP), Casey Building, Room 102, 7701 Telegraph Road, Alexandria, VA 22315-3860.**FOR FURTHER INFORMATION CONTACT:** Ms. Brenda Bowen, (703) 428-6422.**SUPPLEMENTARY INFORMATION:** The responsibility for this program was originally with the Department of the Army and was published as 32 CFR part 527. The program responsibility was transferred to the Office of the Comptroller of the Department of Defense and is now covered by the DoD Financial Management Regulation (DoDFMR), Volume 5, chapter 4 which replaces the requirements formerly set forth. Therefore, to avoid confusion with the public, 32 CFR part 527 is removed.**List of Subjects in 32 CFR Part 527**

Personal check cashing control and Abuse prevention.

PART 527—[REMOVED]

■ Accordingly, for reasons stated in the preamble, under the authority of 5 U.S.C. 5511-5512; 37 U.S.C. 1007; 18 U.S.C. 1382; Articles 123a, 133, and 134, Uniform Code of Military Justice (UCMJ), 32 CFR part 527, *Personal Check Cashing Control and Abuse Prevention*, is removed in its entirety.

Brenda S. Bowen,

Army Federal Register Liaison Officer.

[FR Doc. 05-7164 Filed 4-8-05; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[CGD08-05-018]

RIN 1625-AA09

Drawbridge Operation Regulations; Upper Mississippi River, Fort Madison, IA**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 operations of the Fort Madison Drawbridge, mile 383.9, Fort Madison, Iowa across the Upper Mississippi River. This deviation allows the bridge to remain closed to navigation for 8-hour and 4-hour time periods from July 16 to July 18, 2005, and from July 23 to July 25, 2005. The deviation is necessary to allow time for making repairs of critical structural components essential to the continued safe operation of the drawbridge.**DATES:** This temporary deviation is effective from 6 a.m., July 16, 2005 to 6 a.m., July 25, 2005.**ADDRESSES:** Materials referred to in this document are available for inspection or copying at Room 2.107F in the Robert A. Young Federal Building, 1222 Spruce Street, St. Louis, MO 63103-2832, between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The Bridge Administration Branch maintains the public docket for this temporary deviation.**FOR FURTHER INFORMATION CONTACT:** Roger K. Wiebusch, Bridge Administrator, (314) 539-3900, extension 2378.**SUPPLEMENTARY INFORMATION:** The Burlington Northern and Santa Fe Railway Company requested a temporary deviation to allow time to conduct repairs to the Fort Madison Drawbridge, mile 383.9 at Fort Madison, Iowa across the Upper Mississippi River. The Fort Madison Drawbridge currently operates in accordance with 33 CFR 117.5 which requires the drawbridge to open promptly and fully for passage of vessels when a request to open is given in accordance with 33 CFR 117, subpart A. This deviation will be enforced from 6 a.m., July 16, 2005 to 6 a.m., July 18, 2005 and from 6 a.m., July 23, 2005 to 6 a.m., July 25, 2005. During this enforcement period the bridge will remain closed to navigation

for 8 hours from 6 a.m. to 2 p.m. July 16 and July 23, 2005. At 2 p.m. the bridge will open for vessels, and will remain open until all waiting and arriving vessels have transited the bridge. Otherwise, during the enforcement period the drawspan will be closed to navigation for 4-hour periods after which time it will open for navigation if vessels are present. The bridge will continue to operate with an opening after each 4-hour closure until regular operations are resumed at 6 a.m., July 18 and July 25, 2005, respectively. There are no alternate routes for vessels transiting through mile 383.9 on the Upper Mississippi River.

The Fort Madison Drawbridge provides a vertical clearance of 13.1 feet above normal pool. Navigation on the waterway consists primarily of commercial tows and recreational watercraft. This deviation has been coordinated with waterway users. No objections were received.

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 operations as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: March 29, 2005.

Roger K. Wiebusch,
Bridge Administrator.

[FR Doc. 05-7208 Filed 4-8-05; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[COTP San Francisco Bay 05-004]

RIN 1625-AA87

Security Zones; Monterey Bay and Humboldt Bay, CA

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing moving and fixed security zones extending 100 yards in the U.S. navigable waters around and under all cruise ships, tank vessels, and High Interest Vessels (HIVs) that enter, are moored in, anchored in, or depart from the designated waters of Monterey Bay or Humboldt Bay, California. These security zones are needed for national security reasons to protect the public and ports of Monterey Bay and Humboldt Bay from potential subversive acts. Entry into these security zones is

prohibited, unless specifically authorized by the Captain of the Port San Francisco Bay, or his designated representative.

DATES: This rule is effective from 4 p.m. on March 23, 2005 to 12:01 a.m. on May 11, 2005.

ADDRESSES: Documents indicated in this preamble as being available in the docket are part of docket [COTP San Francisco Bay 05-004] and are available for inspection or copying at the Waterways Management Branch between 9 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Lieutenant Doug Ebberts, Waterways Management Branch, U.S. Coast Guard Marine Safety Office San Francisco Bay, (510) 437-2770.

SUPPLEMENTARY INFORMATION:

Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(3)(B), the Coast Guard finds that good cause exists for not publishing an NPRM because the threat of a terrorist attack against cruise ships, tank vessels, and HIVs currently exists and is ongoing.

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**. The measures contemplated by this rule are intended to prevent terrorist attacks against individuals and facilities within or adjacent to cruise ships, tank vessels, and HIVs located in Monterey Bay and Humboldt Bay. Any delay in the effective date of this TFR would be contrary to the public interest and would unnecessarily expose cruise ships, tank vessels, and HIVs to potential terrorist attacks.

Background and Purpose

Since the September 11, 2001 terrorist attacks on the World Trade Center in New York, the Pentagon in Arlington, Virginia and Flight 93, the Federal Bureau of Investigation (FBI) has issued several warnings concerning the potential for additional terrorist attacks within the United States. In addition, the ongoing hostilities in Afghanistan and Iraq have made it prudent for U.S. ports to be on a higher state of alert because the Al-Qaeda organization and other similar organizations have declared an ongoing intention to conduct armed attacks on U.S. interests worldwide.

In its effort to thwart terrorist activity, the Coast Guard has increased safety and security measures on U.S. ports and waterways. As part of the Diplomatic

Security and Antiterrorism Act of 1986 (Pub. L. 99-399), Congress amended section 7 of the Ports and Waterways Safety Act (PWSA), 33 U.S.C. 1226, to allow the Coast Guard to take actions, including the establishment of security and safety zones, to prevent or respond to acts of terrorism against individuals, vessels, or public or commercial structures. The Coast Guard also has authority to establish security zones pursuant to the Act of June 15, 1917, as amended by the Magnuson Act of August 9, 1950 (50 U.S.C. 191 *et seq.*) and implementing regulations promulgated by the President in subparts 6.01 and 6.04 of part 6 of title 33 of the Code of Federal Regulations.

In this particular rulemaking, to address the aforementioned security concerns, and to take steps to prevent the catastrophic impact that a terrorist attack against a cruise ship, tank vessel, or HIV would have on the public interest, the Coast Guard is establishing security zones around and under cruise ships, tank vessels, and HIVs entering, departing, moored or anchored within designated waters of Monterey Bay and Humboldt Bay, California. These security zones help the Coast Guard to prevent vessels or persons from engaging in terrorist actions against these types of vessels. Due to these heightened security concerns, and the catastrophic impact a terrorist attack on a cruise ship, tank vessel, or HIV would have on the crew and passengers on board, and the surrounding area and communities, security zones are prudent for these types of vessels.

Discussion of Rule

On December 31, 2002, we published the final rule [COTP San Francisco Bay 02-019] adding § 165.1183, "Security Zones; Cruise Ships and Tank Vessels, San Francisco Bay and Delta ports, California" in the **Federal Register** (67 FR 79854). That section set forth security zones for cruise ships and tank vessels in San Francisco Bay and delta ports. A subsequent final rule [COTP San Francisco Bay 03-002] published in the **Federal Register** (69 FR 8817) on February 26, 2004, amended section 165.1183 to include HIVs as protected vessels in that section, along with cruise ships and tank vessels. Neither of these final rules addressed security zones around cruise ships, tank vessels, or HIVs located in Monterey Bay or Humboldt Bay, California.

In addition, we published a notice of proposed rulemaking (NPRM) in the **Federal Register** (69 FR 56011) on September 17, 2004, that proposed to make permanent these temporary security zones around cruise ships, tank