

director for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive returns in the local Internal Revenue Service office that serves” in its place.

■ 4. Paragraph (d) is revised.

■ 5. Paragraph (e), second sentence is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within an internal revenue district of such director)” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

The revision reads as follows:

§ 156.6091–1 Place for filing chapter 54 (Greenmail) tax returns.

* * * * *

(d) *Returns of taxpayers outside the United States.* The return of a person (other than a partnership or a corporation) outside the United States having no legal residence or principal place of business or agency in the United States, or the return of a partnership or a corporation having no principal place of business or principal office or agency in the United States, shall be filed with the Internal Revenue Service, Philadelphia, PA 19255, or as otherwise directed in the applicable forms and instructions.

* * * * *

§ 156.6091–2 [Amended]

■ **Par. 28.** Section 156.6091–2 is amended by removing the language “with any internal revenue district” and adding “in any local Internal Revenue Service office” in its place.

PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 29.** The authority citation for part 301 continues to read, in part, as follows:

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

§ 301.6091–1 [Amended]

■ **Par. 30.** Section 301.6091–1 is amended as follows:

■ 1. Paragraph (b)(1), first sentence is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves” in its place.

■ 2. Paragraph (b)(1), first sentence is further amended by removing the language “internal revenue district in which was” and adding “local Internal Revenue Service office serving” in its place.

■ 3. Paragraph (b)(1), last sentence is amended by removing the language “(i) with the Office of International Operations, by hand carrying to such Office, or (ii) with the office of the assistant regional commissioner (alcohol and tobacco tax) by hand carrying to such office” and adding in its place the language “with an office of the Alcohol and Tobacco Tax and Trade Bureau, by hand carrying as specified in regulations of the Alcohol and Tobacco Tax and Trade Bureau, see, 27 CFR chapter I, subchapter F”.

■ 4. Paragraph (b)(2) is amended by removing the language “the district director (or with any person assigned the administrative supervision of an area, zone or local office constituting a permanent post of duty within the internal revenue district of such director) for the internal revenue district in which is located” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves” in its place.

■ 5. Paragraph (b)(2), last sentence is amended by removing the language “(i) with the Office of International Operations, by hand carrying to such Office, or (ii) with the office of the assistant regional commissioner (alcohol and tobacco tax) by hand carrying to such office” and adding in its place the language “with an office of the Alcohol and Tobacco Tax and Trade Bureau, by hand carrying as specified in regulations of the Alcohol and Tobacco Tax and Trade Bureau, see, 27 CFR chapter I, subchapter F”.

■ 6. Paragraph (c) is amended by removing the language “district director” and adding “any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office” in its place.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Approved: July 13, 2004.

Gregory F. Jenner,

Acting Assistant Secretary of the Treasury.
[FR Doc. 04–19478 Filed 9–15–04; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD08–04–024]

RIN 1625–AA09

Drawbridge Operation Regulation; Bayou Lafourche, Clotilda, LA

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is issuing regulations for the operation of the draw of the new vertical lift span bridge on State Route LA 654 across Bayou Lafourche, mile 53.2 at Clotilda, Lafourche Parish, Louisiana. This final rule establishes a four-hour notice requirement for opening the draw of the bridge.

DATES: This rule is effective September 16, 2004.

ADDRESSES: Documents referred to in this rule are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, 500 Poydras Street, New Orleans, Louisiana 70130–3310, between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (504) 589–2965. The Eighth District Bridge Administration Branch maintains the public docket for this rulemaking.

FOR FURTHER INFORMATION CONTACT: Phil Johnson, Bridge Administration Branch, at (504) 589–2965.

SUPPLEMENTARY INFORMATION:

Good Cause for Not Publishing an NPRM

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. This final rule establishes the same operating requirements for the new State Route LA 654 vertical lift span bridge that were in effect for the old bridge that is being removed. The new bridge would normally be required to open on signal as per 33 CFR 117.5. Since by design the old pontoon span bridge had to be opened for all waterway users and the new vertical lift bridge has to be opened for all vessels except very small pleasure craft to pass, the establishment of this regulation does not place more constraint on the waterway users than the old regulation governing the old pontoon span bridge. Furthermore, two drawbridges, which cross Bayou Lafourche directly upstream of the State

Route LA 654 Bridge, at miles 58.2 and 58.7 respectively, each have a six-hour notice requirement for an opening of the draw. Thus, waterway users must give a longer notice to transit through this area of the waterway than this regulation requires.

Good Cause for Making Rule Effective in Less Than 30 Days

Under 5 U.S.C. 553(d)(3), the Coast Guard finds good cause exists for making this rule effective in less than 30 days after publication in the **Federal Register** because this rule merely establishes the same requirements as the old regulation for the old pontoon span bridge. Accordingly, the primary waterway users will not be required to change their current practices of transiting this waterway. Thus, no negative impact on vessel traffic in the area is anticipated.

Background and Purpose

The new vertical lift span bridge has been opened to traffic and placed in service, and will be required to open on signal as per 33 CFR 117.5. The old pontoon span bridge has been taken out of service and is presently being demolished. The new bridge has been constructed on essentially the same alignment, but one mile downstream of the old bridge. The old bridge provided no clearance in the closed-to-navigation position. The replacement vertical lift span bridge provides a vertical clearance of 4.3 feet above mean high water in the closed-to-navigation position, which will only allow very small pleasure craft to pass through. Thus, this regulation will be identical to the old regulation for the old pontoon span bridge and the new regulation will state that the draw of the bridge will open on signal if at least four hours notice is given. The new regulation further states that during the advance notice period, the draw shall open on less than four hours notice for an emergency and shall open on demand should a temporary surge in waterway traffic occur.

Due to the infrequency of requests for openings of the draw for navigation, the Louisiana Department of Transportation and Development has requested that the same four-hour notice for an opening to navigation be required for the new bridge. Furthermore, two drawbridges, which cross Bayou Lafourche directly upstream of the SR 654 Bridge, at miles 58.2 and 58.7 each have a six-hour notice requirement for an opening of the draw.

Navigation at the site of the bridge consists primarily of commercial fishing vessels and some recreational pleasure

craft. Alternate routes are not available to marine traffic.

This final rule will be identical to the old regulation governing the operation of the old bridge because the same constraints exist for primary waterway users as were formerly in effect with the old bridge.

Regulatory Evaluation

This 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).

During the many years that the old bridge had operated under an identical regulation to this new regulation, the Coast Guard had not received any complaints regarding the drawbridge operating schedule. The new bridge has been constructed on essentially the same alignment as the old bridge, and the number of requests for openings are anticipated to be about the same, an average of 6 per month, for the new bridge. However, since the new bridge provides more than four feet of vertical clearance at high water, some very small pleasure craft may actually be able to transit the new bridge without requiring an opening, effectively reducing the number of openings of the draw. We expect the economic impact of this rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this 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 rule will not have a significant economic impact on a substantial number of small entities. This rule will have no impact on any small entities because the regulation will apply to a new bridge, which replaced a bridge on which the same regulation already exists.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this rule so that they can better evaluate its effects on them and participate in the rulemaking process.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247).

Collection of Information

This rule calls 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 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 rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in the preamble.

Taking of Private Property

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

Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does 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 rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect 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 rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

Environment

We have analyzed this 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 (32)(e), of the Instruction, from further environmental documentation. Paragraph (32)(e) excludes the promulgation of operating regulations or procedures for drawbridges from the environmental documentation requirements of NEPA.

List of Subjects in 33 CFR Part 117

Bridges.

Regulations

■ For the reasons set out in the preamble, the Coast Guard is amending 33 CFR part 117 as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

■ 1. The authority citation for Part 117 continues to read as follows:

Authority: 33 U.S.C. 499; Department of Homeland Security Delegation No. 0170.1; 33 CFR 1.05–1(g); section 117.255 also issued under the authority of Pub. L. 102–587, 106 Stat. 5039.

■ 2. In § 117.465, paragraph (c) is revised to read as follows:

§ 117.465 Bayou Lafourche.

* * * * *

(c) The draw of the State Route LA 654 bridge, mile 53.2 at Clotilda, shall open on signal if at least four hours notice is given. During the advance notice period, the draw shall open on less than four hours notice for an emergency and shall open on demand should a temporary surge in waterway traffic occur.

* * * * *

Dated: September 3, 2004.

R.F. Duncan,

Rear Admiral, U.S. Coast Guard, Commander, Eighth Coast Guard District.

[FR Doc. 04–20863 Filed 9–15–04; 8:45 am]

BILLING CODE 4910–15-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[R04–OAR–2004–KY–0001–200423; FRL–7813–9]

Approval and Promulgation of Implementation Plans Kentucky: 1-Hour Ozone Maintenance Plan Update for Lexington Area

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: Today's action consists of three distinct but related final rulemakings briefly characterized here and further discussed in the supplementary information section of this rule. First, EPA is finalizing approval of the Lexington portion of a revision to the state implementation plan (SIP) of the Commonwealth of Kentucky submitted on February 19, 2004 in draft form, and in final form on August 24, 2004. The SIP revision provides the 10-year update to the original 1-hour ozone maintenance plans for five 1-hour maintenance areas, including the Lexington Maintenance Area, and also provides revised 2004 motor vehicle emission budgets (MVEBs) and establishes 2015 MVEBs. The Lexington Maintenance Area is composed of Fayette County, Kentucky and Scott County, Kentucky. Secondly, through this action, EPA is providing notification of its determination that the Lexington portion of the Commonwealth's SIP revision satisfies the requirements of the Clean Air Act (CAA) for the 10-year update to the 1-hour ozone maintenance plan for the Lexington Maintenance Area. Thirdly, through this action, EPA is providing information on the status of its transportation conformity adequacy determination for the new MVEBs for the year 2015 that are contained in the 10-year update to the 1-hour ozone maintenance plan for the Lexington Maintenance Area.

DATES: This rule will be effective October 18, 2004.

ADDRESSES: EPA has established a docket for this action under Regional Material in EDocket (RME) ID No. R04–OAR–2004–KY–0001. All documents in the docket are listed in the RME index at <http://docket.epa.gov/rmepub/>, once in the system, select "quick search," then key in the appropriate RME Docket identification number. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other