

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1****[REG-208254-90 and REG-136481-04]****RIN 1545-AO72 and RIN 1545-BD62****Source of Compensation for Labor or Personal Service; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.

SUMMARY: This document contains a notice of public hearing on proposed regulations that describe the proper basis for determining the source of compensation from labor or personal services performed partly within and partly without the United States.

DATES: The public hearing is being held on January 13, 2005, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by December 10, 2004.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

Mail outlines to: CC:PA:LPD:PR (REG-208254-90 and REG-136481-04), room 5203, Internal Revenue Service POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-208254-90 and REG-136481-04), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC or sent electronically, via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS-REG-208254-90 and REG-136481-04).

FOR FURTHER INFORMATION CONTACT: Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing LaNita Van Dyke, (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed regulations (REG-208254-90 and REG-136481-04) that was published in the **Federal Register** on Friday, August 6, 2004 (69 FR 47816).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who have submitted written or electric comments and wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the

amount of time to be devoted to each topic (signed original and eight copies) by December 10, 2004.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of agenda will be made available, free of charge, at the hearing. Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

Cynthia E. Grigsby,

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

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DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 100****[CGD05-04-196]****RIN 1625-AA08****Special Local Regulations for Marine Events; Severn River, College Creek, Weems Creek and Carr Creek, Annapolis, MD****AGENCY:** Coast Guard, DHS.**ACTION:** Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to amend the special local regulations at 33 CFR 100.518, established for marine events held annually in the Severn River, Annapolis, Maryland by publishing the name of the events and the approximate dates and modifying the boundaries of the regulated area. The marine events included in this rule include the Safety at Sea Seminar, U.S. Naval Academy crew races and the Blue Angels air show. This proposed rule is intended to restrict vessel traffic in portions of the Severn River during the period of these marine events and is necessary to provide for the safety of life on navigable waters during the event.

DATES: Comments and related material must reach the Coast Guard on or before February 7, 2005.

ADDRESSES: You may mail comments and related material to Commander

(oax), Fifth Coast Guard District, 431 Crawford Street, Portsmouth, Virginia 23704-5004, hand-deliver them to Room 119 at the same address between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays, or fax them to (757) 398-6203. The Auxiliary and Recreational Boating Safety Branch, Fifth Coast Guard District, maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the above address between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT:

Dennis M. Sens, Project Manager, Auxiliary and Recreational Boating Safety Branch, at (757) 398-6204.

SUPPLEMENTARY INFORMATION:**Request for Comments**

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD05-04-196), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the address listed under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

The regulations at 33 CFR 100.518 will be effective annually for the duration of each proposed marine event listed in paragraph (c) of Section 100.518, U.S. Naval Academy marine events. Paragraph (c) of Section 100.518 lists the proposed effective dates for the Safety at Sea Seminar on the last Saturday of March, the U.S. Naval Academy crew races on the third and fourth Saturday of April, and the third