

Rules and Regulations

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This section of the FEDERAL REGISTER contains regulatory documents having general applicability and legal effect, most of which are keyed to and codified in the Code of Federal Regulations, which is published under 50 titles pursuant to 44 U.S.C. 1510.

The Code of Federal Regulations is sold by the Superintendent of Documents. Prices of new books are listed in the first FEDERAL REGISTER issue of each week.

INTERNAL REVENUE SERVICE

26 CFR Part 1

Income Taxes

CFR Correction

In Title 26 of the Code of Federal Regulations, Part 1 (§ 1.1551 to End), revised as of April 1, 2005, in § 1.6045-1(g)(4), *Example 9*, on page 252, second column, the last paragraph designated (i) and on page 253 first column, first complete paragraph designated (ii) are removed.

[FR Doc. 05-55506 Filed 7-18-05; 8:45 am]

BILLING CODE 1505-01-D

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[CGD13-05-026]

RIN 1625-AA00

Safety Zone: Hydroplane Races, Columbia Park, Kennewick, WA

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone on the waters of the Columbia River during hydroplane races. The Captain of the Port, Portland, Oregon, is taking this action to safeguard watercraft and their occupants from safety hazards associated with these vessels that travel at a high rate of speed. Entry into this safety zone is prohibited unless authorized by the Captain of the Port.

DATES: This regulation is effective from 7 a.m. (PDT) to 7 p.m. (PDT) each day on July 29-31, 2005.

ADDRESSES: Documents indicated in this preamble as being available in the

docket are part of docket (CGD13-05-026) and are available for inspection or copying at U.S. Coast Guard Sector Portland, 6767 N. Basin Avenue, Portland, Oregon 97217 between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT:

Petty Officer Charity Keuter, c/o Captain of the Port, Portland 6767 N. Basin Avenue, Portland, Oregon 97217, (503) 240-9301.

SUPPLEMENTARY INFORMATION:

Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B) and 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for not publishing an NPRM and for making this rule effective less than 30 days after publication in the **Federal Register**. Publishing a NPRM would be contrary to public interest since immediate action is necessary to ensure the safety of vessels and spectators. If normal notice and comment procedures were followed, this rule would not become effective until after the date of the event. For this reason, following normal rulemaking procedures in this case would be impracticable and contrary to the public interest.

Background and Purpose

The Coast Guard is establishing a temporary safety zone to allow for a safe racing event. This event occurs on the Columbia River in Lake Wallula in the vicinity of Columbia Park in Kennewick, WA and is scheduled to start at 7 a.m. (PDT) and last until 7 p.m. (PDT) each day on July 29-31, 2005. This event may result in a number of recreational vessels congregating near the hydroplane races. The safety zone is needed to protect watercraft and their occupants from safety hazards associated with the event. This safety zone will be enforced by representatives of the Captain of the Port, Portland, Oregon. The Captain of the Port may be assisted by other federal, state, and local agencies.

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). The Coast Guard expects the economic impact of this proposal to be so minimal that a full Regulatory Evaluation under paragraph (10)(e) of the regulatory policies and procedures act of DHS is unnecessary. This expectation is based on the fact that the regulated area established by the proposed regulation will encompass a small portion of the river for twelve hours on three days.

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 affect the following entities, some of which may be small entities: the owners or operators of vessels intending to transit or anchor in a portion of the Columbia River during the time mentioned under *Background and Purpose*. This safety zone will not have a significant economic impact on a substantial number of small entities for the following reasons. This rule will encompass a small portion of the river for twelve hours on three days. Traffic will be allowed to pass through the zone with the permission of the Captain of the Port or his designated representatives on scene, if safe to do so.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we offered to assist small entities in understanding the 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