

period is determined under section 1223(2). The fund's gross income includes the rents collected by R and any income earned thereon. For the period between February 1, 2005, and June 1, 2006, the fund may be allowed deductions for depreciation and for the costs of maintenance of the property because the fund is treated as owning the property during this period. See sections 162, 167, and 168. Under paragraph (c)(4)(ii) of this section, the fund may not deduct the distribution to C of the property, or the rents (or any income earned thereon) collected from the property while the fund holds the property. No gain or loss is recognized by the fund from this distribution or from the fund's transfer of the rental property to C pursuant to the court's determination that C owns the property. See paragraphs (c)(4)(i) and (e)(3) of this section.

(vi) B is the transferor to the fund. Under paragraphs (b)(8) and (e)(1) of this section, B is a transferor-claimant and does not recognize gain or loss under section 1001(a) on transfer of the property to the disputed ownership fund. The money and property distributed from the fund to C is deemed to be distributed first to B and then transferred from B to C. See paragraph (e)(3)(ii) of this section. Under paragraph (e)(2)(i) of this section, economic performance occurs when the disputed ownership fund transfers the property and any earnings thereon to C. The income tax consequences of the deemed transfer from B to C as well as the income tax consequences of C's refund to B of the purchase price paid to C's father and interest thereon are determined under other provisions of the Internal Revenue Code.

(i) [Reserved]

(j) *Effective dates*—(1) *In general.* This section applies to disputed ownership funds established after February 3, 2006.

(2) *Transition rule.* With respect to a disputed ownership fund established after August 16, 1986, but on or before February 3, 2006, the Internal Revenue Service will not challenge a reasonable, consistently applied method of taxation for income earned by the fund, transfers to the fund, and distributions made by the fund.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 9.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 10.** In § 602.101, paragraph (b) is amended by adding entries in numerical order to read, in part, as follows:

§ 602.101 OMB Control numbers.

* * * * *
(b) * * *

| CFR part or section where identified and described | Current OMB control No. |
|--|-------------------------|
| * * * | * |
| 1.468B-1 | 1545-1631 |
| 1.468B-9 | 1545-1631 |
| * * * | * |

Approved: January 30, 2006.
Mark E. Matthews,
Deputy Commissioner for Services and Enforcement.
Eric Solomon,
Acting Deputy Assistant Secretary of the Treasury.
 [FR Doc. 06-1037 Filed 2-3-06; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF JUSTICE

Office of the Attorney General

28 CFR Part 0

[A.G. Order No. 2800-2006]

Organization; Office of the Deputy Attorney General, Office of the Associate Attorney General

AGENCY: Department of Justice.
ACTION: Final rule.

SUMMARY: This rule amends the regulations that describe the structure, functions, and responsibilities of the Offices of the Deputy Attorney General and Associate Attorney General, United States Department of Justice.

EFFECTIVE DATE: February 7, 2006.

FOR FURTHER INFORMATION CONTACT: Louis DeFalaise, Director, Office of Attorney Recruitment and Management, U.S. Department of Justice, Washington, DC 20530, (202) 514-8900.

SUPPLEMENTARY INFORMATION: This rule expands and clarifies the list of personnel- and recruitment-related responsibilities vested in the Deputy Attorney General, expands and clarifies which of these responsibilities he may redelegate to officials within the Department of Justice, and deletes an outdated reference to General Schedule grades 16 through 18. The rule also clarifies the list of personnel-related responsibilities vested in the Associate Attorney General and updates the title of the Department official to whom he may redelegate this authority. In addition, the rule reserves certain personnel administration authorities to the Attorney General.

Administrative Procedure Act

This rule relates to matters of agency management or personnel, and is

therefore exempt from the requirements of prior notice and comment and a 30-day delay in the effective date. See 5 U.S.C. 553(a)(2).

Regulatory Flexibility Act

The Attorney General, in accordance with the Regulatory Flexibility Act, 5 U.S.C. 605(b), has reviewed this rule and, by approving it, certifies that this regulation will not have a significant economic impact on a substantial number of small entities because it pertains to personnel and administrative matters affecting the Department. Further, a Regulatory Flexibility Analysis was not required to be prepared for this final rule because the Department was not required to publish a general notice of proposed rulemaking for this matter.

Executive Order 12866

This rule has been drafted and reviewed in accordance with Executive Order 12866, Regulatory Planning and Review, § 1(b), Principles of Regulation. This rule is limited to agency organization, management and personnel as described by Executive Order 12866 § 3(d)(3) and, therefore, is not a "regulation" or "rule" as defined by that Executive Order. Accordingly, this rule has not been reviewed by the Office of Management and Budget.

Executive Order 13132

This rule will not have substantial direct effects on the States, on the relationship between the national government and the States, or on distribution of power and responsibilities among the various levels of government. Therefore, in accordance with Executive Order 13132, it is determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Executive Order 12988

This rule meets the applicable standards set forth in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform.

Unfunded Mandates Reform Act of 1995

This rule will not result in the expenditure by State, local, and tribal government, in the aggregate, or by the private sector, of \$100,000,000 or more in any one year, and it will not significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995, 2 U.S.C. 1501-1571.

Small Business Regulatory Enforcement Fairness Act of 1996

This rule is not a major rule as defined by section 251 of the Small Business Regulatory Enforcement Fairness Act of 1996, 5 U.S.C. 804. This rule will not result in an annual effect on the economy of \$100 million or more; a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of United States-based enterprises to compete with foreign-based enterprises in domestic and export markets.

This action pertains to agency management, personnel, and organization and does not substantially affect the rights or obligations of non-agency parties. Accordingly, it is not a "rule" for purposes of the reporting requirement of 5 U.S.C. 801.

Congressional Review Act

The Department has determined that this action pertains to agency management or personnel and, accordingly, is not a "rule" as that term is used by the Congressional Review Act (Subtitle E of the Small Business Regulatory Enforcement Fairness Act of 1996). Therefore, the reporting requirement of 5 U.S.C. 801 does not apply.

List of Subjects in 28 CFR Part 0

Authority delegations (Government agencies), Government employees, Organization and functions (Government agencies).

■ Accordingly, by virtue of the authority vested in me as Attorney General, including 5 U.S.C. 301 and 28 U.S.C. 509 and 510, part 0 of title 28 of the Code of Federal Regulations is amended as follows:

PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE

■ 1. The authority citation for part 0 continues to read as follows:

Authority: 5 U.S.C. 301; 28 U.S.C. 509, 510, 515–519.

■ 2. In § 0.15, revise paragraph (b)(1)(i), paragraph (b)(1)(v), paragraph (b)(2), and paragraph (c), and add a new paragraph (h) to read as follows:

§ 0.15 Deputy Attorney General.

* * * * *

- (b) * * *
- (1) * * *

(i) The appointment, employment, pay, separation, and general administration of personnel, including attorneys, in the Senior Executive Service or the equivalent; Senior-Level

and Scientific and Professional positions; and of attorneys and law students regardless of grade or pay in the Department.

* * * * *

(v) The appointment, employment, separation, and general administration of Assistant United States Attorneys and other attorneys to assist United States Attorneys when the public interest so requires and the fixing of their salaries.

* * * * *

(2) Administer the Department's recruitment programs for law graduates and law students.

* * * * *

(c) The Deputy Attorney General may redelegate the authority provided in paragraphs (b)(1)(i), (ii), (iii), (v), and paragraph (b)(2) of this section to take final action in matters pertaining to the:

(1) Appointment, employment, pay, separation, and general administration of personnel, including attorneys, in the Senior Executive Service or the equivalent, and Senior-Level and Scientific and Professional positions;

(2) Appointment, employment, pay, separation, and general administration of attorneys and law students regardless of grade or pay;

(3) Appointment of special attorneys and special assistants to the Attorney General pursuant to 28 U.S.C. 515(b);

(4) Appointment of Assistant United States Trustees and the fixing of their compensation;

(5) Appointment, employment, separation, and general administration of Assistant United States Attorneys and other attorneys to assist United States Attorneys when the public interest so requires and the fixing of their salaries; and

(6) Administration of the Department's recruitment programs for law graduates and law students.

* * * * *

(h) Notwithstanding paragraphs (a) and (b) of this section, authority to take final action in matters pertaining to the appointment, employment, pay, separation, and general administration of the following Department employees is reserved to the Attorney General:

(1) Employees in the Offices of the Attorney General and the Deputy Attorney General;

(2) Employees appointed to a Schedule C position established under 5 CFR part 213, or to a position that meets the same criteria as a Schedule C position; and

(3) Any Senior Executive Service position in which the incumbent serves under other than a career appointment.

■ 3. In § 0.19, revise paragraphs (a)(1) and (b), and add a new paragraph (d) to read as follows:

§ 0.19 Associate Attorney General.

(a) * * *

(1) Exercise the power and the authority vested in the Attorney General to take final action in matters pertaining to the appointment, employment, pay, separation, and general administration of attorneys and law students in pay grades GS–15 and below in organizational units subject to his direction.

* * * * *

(b) The Associate Attorney General may redelegate the authority provided in paragraph (a)(1) of this section to the Director, Office of Attorney Recruitment and Management.

* * * * *

(d) Notwithstanding paragraph (b) of this section, authority to take final action in matters pertaining to the appointment, employment, pay, separation, and general administration of the following Department employees is reserved to the Attorney General:

(1) Employees in the Office of the Associate Attorney General;

(2) Employees appointed to a Schedule C position established under 5 CFR part 213, or to a position that meets the same criteria as a Schedule C position; and

(3) Any Senior Executive Service position in which the incumbent serves under other than a career appointment.

Dated: January 31, 2006.

Alberto R. Gonzales,
Attorney General.

[FR Doc. 06–1084 Filed 2–6–06; 8:45 am]

BILLING CODE 4410–19–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD05–06–005]

RIN 1625–AA–09

Drawbridge Operation Regulations; Shark River (South Channel), Avon, NJ

AGENCY: Coast Guard, DHS.

ACTION: Final rule; notice of temporary deviation from regulations.

SUMMARY: The Commander, Fifth Coast Guard District, has approved a temporary deviation from the regulations governing the operation of the New Jersey Transit Railroad