

election does not apply by reason of any provision of the Internal Revenue Code other than section 853(b), including, but not limited to, section 901(j), section 901(k), or section 901(l).

(4) The date, form, and contents of the notice to its shareholders.

(5) The proportionate share of creditable foreign taxes paid to each such foreign country or possession during the taxable year and foreign income received from sources within each such foreign country or possession during the taxable year attributable to one share of stock of the regulated investment company.

(d) *Time and manner of providing information.* The information specified in paragraph (c) of this section must be provided at the time and in the manner prescribed by the Commissioner and, unless otherwise prescribed, must be provided on or with a modified Form 1118 "Foreign Tax Credit—Corporations" filed as part of the RIC's timely filed Federal income tax return for the taxable year.

(e) *Effective/applicability date.* This section is applicable for RIC taxable years ending on or after December 31, 2007. Notwithstanding the preceding sentence, for a taxable year that ends on or after December 31, 2007, and begins before August 24, 2007, a taxpayer may rely on this section as it was in effect on August 23, 2007.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

■ **Par. 6.** The authority citation for part 602 continues to read as follows:

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

■ **Par. 7.** In § 602.101, paragraph (b) is amended by revising the entries for 1.853–3 and 1.853–4 to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*

(b) \* \* \*

CFR part or section where identified or described	Current OMB control No.
* * * * *	* * * * *
1.853–3 .....	1545–2035
1.853–4 .....	1545–2035
* * * * *	* * * * *

**Kevin M. Brown,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: August 9, 2007.

**Karen G. Sowell,**  
*Deputy Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. E7–16737 Filed 8–23–07; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[CGD05–07–083]

**Drawbridge Operation Regulations; Atlantic Intracoastal Waterway (AICW), NC**

**AGENCY:** Coast Guard, DHS.

**ACTION:** 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 Onslow Beach Swing Bridge, at AICW mile 240.7, in Camp Lejeune, NC. This deviation allows the drawbridge to remain closed-to-navigation from 8 a.m. on September 11, 2007 until and including 8 a.m. on September 13, 2007, and from 8 a.m. on September 25, 2007 until and including 8 a.m. on September 27, 2007, to facilitate mechanical repairs.

**DATES:** This deviation is effective from 8 a.m. on September 11, 2007 to 8 a.m. on September 27, 2007.

**ADDRESSES:** Materials referred to in this document are available for inspection or copying at Commander (dpb), Fifth Coast Guard District, Federal Building, 1st Floor, 431 Crawford Street, Portsmouth, VA 23704–5004 between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (757) 398–6222. Commander (dpb), Fifth Coast Guard District maintains the public docket for this temporary deviation.

**FOR FURTHER INFORMATION CONTACT:** Bill H. Brazier, Bridge Management Specialist, Fifth Coast Guard District, at (757) 398–6422.

**SUPPLEMENTARY INFORMATION:** The Onslow Beach Swing Bridge has a vertical clearance in the closed position to vessels of 12 feet, above mean high water.

The U.S. Navy (the bridge owner) has requested a temporary deviation from

the current operating regulations set out in 33 CFR 117.821(a)(2) to close the drawbridge to navigation to facilitate hydraulic repairs on the northeast and southeast ends and the power components of bridge.

To facilitate the mechanical repairs, the Onslow Beach Swing Bridge will be maintained in the closed-to-navigation position from 8 a.m. on Tuesday, September 11, 2007 until and including 8 a.m. on Thursday, September 13, 2007, and from 8 a.m. on Tuesday, September 25, 2007 until and including 8 a.m. on Thursday, September 27, 2007.

The Coast Guard has informed the known commercial users of the waterway of the change to the regulations concerning this so that these vessels can arrange their transits to minimize any impact caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the designated time period.

This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: August 16, 2007.

**Waverly W. Gregory, Jr.,**  
*Chief, Bridge Administration Branch, Fifth Coast Guard District.*

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**BILLING CODE 4910–15–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[COTP Honolulu 07–005]

**RIN 1625–AA87**

**Security Zone; Waters Surrounding U.S. Forces Vessel SBX–1, HI**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary 500-yard moving security zone around the U.S. Forces vessel SBX–1 during transit within the Honolulu Captain of the Port Zone. The security zone is necessary to protect the SBX–1 from hazards associated with vessels and persons approaching too close during transit. Entry of persons or vessels into this temporary security zone is prohibited unless authorized by the Captain of the Port (COTP).