

transactions involving a limited group of pseudoephedrine products in quantities that exceed a 244 day supply in a single transaction. Most retail distributors do not engage in such transactions and therefore will not be subject to these regulations.

The proposed and final rule, in conjunction with this appendix document the various provisions which were specifically provided in order to minimize the impact on small businesses. These provisions were the result of a reasoned analysis of the potential impact of implementation of the full extent of CSA regulations on the affected industry and small businesses in particular. In providing for these special provisions, DEA gave special care and consideration to industry concerns and given these provisions, ensured that these regulations "will not have significant impact on a substantial number of small entities".

Dated: July 30, 1996.

Stephen H. Greene,

*Deputy Administrator.*

[FR Doc. 96-19846 Filed 8-6-96; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 31 and 602

[TD 8664]

RIN 1545-AL99

#### Information Reporting and Backup Withholding; Correction

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations [TD 8664] which were published in the Federal Register on Monday, April 22, 1996 (61 FR 17572). The final regulations provide rules regarding the reporting on Form 1042-S of certain bank deposit interest paid with respect to a United States bank account to an individual who is a nonresident alien of the United States and a resident of Canada.

**EFFECTIVE DATE:** January 1, 1997.

**FOR FURTHER INFORMATION CONTACT:** Teresa Burridge Hughes, (202) 622-3880 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations which are the subject of these corrections are under sections 3406 and 6049 of the Internal Revenue Code.

#### Need for Correction

As published, the final regulations (TD 8664) contain errors which may prove to be misleading and are in need of clarification.

#### Correction of Publication

Accordingly, the publication of final regulations (TD 8664), which are the subject of FR Doc. 96-9456 is corrected as follows:

1. On page 17572, column 3, in the preamble following the paragraph heading "Paperwork Reduction Act", the first line of the column, the language "Washington DC 20224, and the Office of" is corrected to read "Washington, DC 20224, and the Office of".

2. On page 17573, column 1, in the preamble following the paragraph heading "B. Comments on Canadian Reporting Provisions", the third paragraph, line 5, the language "the Form 1042-S to be the transmittal" is corrected to read "the Form 1042 to be the transmittal".

#### PART 1—[CORRECTED]

3. On page 17573, column 2, in the authority citation, line 2, the language "Sections 1.6049-4 also issued under 26" is corrected to read "Section 1.6049-4 also issued under 26".

#### § 1.6049-6 [Corrected]

4. On page 17574, column 1, § 1.6049-6(e)(4), the fourth line from the bottom of the paragraph, the language "information on the Form is being" is corrected to read "information on the form is being".

Cynthia E. Grigsby,

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 96-20125 Filed 8-6-96; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 110

[CGD07-96-017]

RIN 2115-AA98

#### Anchorage Areas; Ashley River, Charleston, SC

**AGENCY:** Coast Guard, DOT.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is establishing two new anchorage areas in the Ashley River, Charleston, South Carolina. Due to pending construction of two 1000 ft piers at the George M. Lockwood Municipal Marina, in

Charleston, the current anchorage in 33 CFR 110.72d will not be available for anchoring recreational vessels. The Municipal Marina has received a construction permit to build the piers from the U.S. Army Corps of Engineers. The new anchorages are replacing the one described in 33 CFR 110.72d. The new anchorages are across the Ashley River from the current anchorage and though not designated as Federal anchorages, they are already widely used by recreational vessels as overflow from the current anchorage.

**DATES:** September 6, 1996.

**ADDRESSES:** Requests for further information should be mailed to the Captain of the Port Charleston, Marine Safety Office Charleston, 196 Tradd Street, South Carolina 29401-1899.

**FOR FURTHER INFORMATION CONTACT:** CWO4 R.M. Webber, Project Officer, Marine Safety Office Charleston, South Carolina, Tel: (803) 724-7690.

#### SUPPLEMENTARY INFORMATION:

##### Regulatory History

On April 23, 1996, the Coast Guard published a notice of proposed rulemaking entitled "Special Anchorage Areas; Ashley River, Charleston, SC" (CGD07-96-017) in the Federal Register (61 FR 17861). The comment period ended June 24, 1996. The Coast Guard received 11 comments during the proposed rulemaking period. Eight letters of no objection and three letters in favor of the new anchorages were received. The letters of no objection verified that the anchorages would not impact the environment, historic sites, fisheries or navigation. A public hearing was not requested and one was not held.

##### Discussion of Regulations

The City Marina Company and the City of Charleston have received a U.S. Army Corps of Engineers permit to build two 1000 foot piers on the south side of the Municipal Marina. Those piers will cross an existing anchorage eliminating most of the anchorages within that area that have over six feet of water at mean low water. As the existing anchorage is extensively used by recreational vessels, the new anchorage areas will accommodate vessels that will be displaced when the new piers are built. There has been considerable public interest in establishing new anchorages to replace the existing anchorage since the marina plans were published in the local newspaper. The new anchorages are already being used by recreational vessels as overflow from the existing anchorage. To date, no problems have