

published elsewhere in this issue of the **Federal Register**].

Par. 7. Section 301.6231(a)(1)-1 as proposed to be added at 51 FR 13243, April 18, 1986, is amended by:

1. Revising the first two sentences of paragraph (a)(1);
2. Removing paragraph (a)(3);
3. Redesignating paragraph (a)(4) as paragraph (a)(3).

The revision reads as follows:

§ 301.6231(a)(1)-1 Exception for small partnerships.

(a) * * *

(1) [The text of the proposed first two sentences of paragraph (a)(1) is the same as the text of the first two sentences of § 301.6231(a)(1)-1T(a)(1) published elsewhere in this issue of the **Federal Register**]. * * *

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Par. 8. Section 301.6231(a)(6)-1 as proposed to be added at 51 FR 13245, April 18, 1986, is amended by:

1. Revising paragraph (a);
2. Removing paragraph (c).

The revision reads as follows:

§ 301.6231(a)(6)-1 Computational adjustments.

(a) [The text of proposed paragraph (a) is the same as the text of § 301.6231(a)(6)-1T(a) published elsewhere in this issue of the **Federal Register**].

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Par. 9. Section 301.6231(a)(7)-1 is amended by revising paragraphs (p)(2), (r)(1) and (s) to read as follows:

§ 301.6231(a)(7)-1 Designation or selection of tax matters partner.

* * * * *

(p) * * *

(2) *When each general partner is deemed to have no profits interest in the partnership.* If it is impracticable under paragraph (o)(2) of this section to apply the largest-profits-interest rule of paragraph (m)(2) of this section, the Commissioner will select a partner (including a general or limited partner) as the tax matters partner in accordance with the criteria set forth in paragraph (q) of this section. The Commissioner will notify, within 30 days of the selection, the partner selected, the partnership, and all partners required to receive notice under section 6223(a), effective as of the date specified in the notice.

* * * * *

(r) * * * (1) *In general.* If the Commissioner selects a tax matters partner under the provisions of paragraph (p)(1) or (3)(i) of this section, the Commissioner will notify, within 30 days of the selection, the partner

selected, the partnership, and all partners required to receive notice under section 6223(a), effective as of the date specified in the notice.

* * * * *

(s) *Effective date.* This section applies to all designations, selections, and terminations of a tax matters partner occurring on or after December 23, 1996, except for paragraphs (p)(2) and (r)(1), that are applicable on the date they are published as final regulations in the **Federal Register**.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue Service.

[FR Doc. 99-886 Filed 1-25-99; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 110

[CGD07-99-002]

RIN 2115-AA98

Anchorage Grounds; Atlantic Ocean off Miami and Miami Beach, Florida

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to amend the Anchorage Regulations for the Atlantic Ocean off Miami and Miami Beach, FL. The amendment is needed to strengthen existing anchoring requirements and guidelines in order to provide a higher degree of protection to the coastal area during periods of adverse weather which could cause anchored vessels to drag anchor and strike other vessels or become grounded.

DATES: Comments must be received on or before March 29, 1999.

ADDRESSES: Comments may be mailed to U.S. Coast Guard Marine Safety Office Miami, 100 MacArthur Causeway Miami Beach, Florida 33139, or may be delivered to the same address between 7 a.m. and 3:30 p.m., Monday through Friday, except federal holidays. The telephone number is (305) 535-8705. Comments will become a part of the public docket and will be available for copying and inspection at the same address.

FOR FURTHER INFORMATION CONTACT: CWO Marcos DeJesus, Coast Guard Marine Safety Office Miami, at (305) 535-8762.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Coast Guard encourages interested persons to participate in this

rulemaking by submitting written data, views, or arguments. Persons submitting comments should include their names and addresses, identify this rulemaking [CGD07-99-002] and the specific section of this proposal to which each comment applies and give the reason for each comment.

The Coast Guard will consider all comments received during the comment period. It may change this proposal in view of the comments. The Coast Guard plans no public hearing. Persons may request a public hearing by writing to the address under **ADDRESSES**. The request should include the reasons why a hearing would be beneficial. If the Coast Guard determines that the opportunity for oral presentations will aid this rulemaking, it will hold a public hearing at a time and place announced by a notice in the **Federal Register**.

Background and Purpose

The east coast of Florida is susceptible to many erratic weather changes, and mariners who are not vigilant to the seas often discover themselves in dangerous situations. In recent years, a number of vessel groundings have resulted from vessels dragging anchor and drifting into the beach or onto reefs during bad weather. These amendments are intended to reduce these incidents by modifying the existing anchoring requirements and guidelines to account for possible adverse weather situations. The amended regulations will require vessels to notify the Captain of the Port when entering the anchorage areas and when any casualty or work affects the main propulsion or steering equipment. All vessels will also be required to have an English speaking watchstander monitor Channel 16 VHF at all times.

Regulatory Evaluation

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has been exempted from review by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this proposal to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard

must consider whether this proposed rule, if adopted will have a significant economic effect upon a substantial number of small entities. "Small entities" include 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.

Therefore, the Coast Guard certifies under section 605(b) of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) that this will not have a significant economic impact on a substantial number of small entities as it will only affect anchored vessels in the waters off Miami and Miami Beach and the changes are minor in nature.

Collection of Information

This rule contains no collection of information requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

Federalism

The Coast Guard has analyzed this rule under the principles and criteria contained in Executive Order 12612 and has determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Environmental Assessment

The Coast Guard considered the environmental impact of this rule and concluded under Figure 2-1, paragraph 34(f) of Commandant Instruction M16475.1C, that this rule is categorically excluded from further environmental documentation. A Categorical Exclusion Determination has been prepared and is available in the docket for inspection or copying.

List of Subjects in 33 CFR Part 110

Anchorage grounds.

Proposed Regulation

In consideration of the foregoing, the Coast Guard proposes to amend part 110 of Title 33, Code of Federal Regulations as follows:

PART 110—[AMENDED]

1. The authority citation for Part 110 continues to read as follows:

Authority: 33 U.S.C. 471, 2030, 2035, and 2071; 49 CFR 1.46 and 33 CFR 1.05-1(g). Section 110.1a and each section listed in 110.1a is also issued under 33 U.S.C. 1223 and 1231.

2. In § 110.188 add new paragraphs (b)(9), (b)(10) and (b)(11) to read as follows:

§ 110.188 Atlantic Ocean off Miami and Miami Beach, FL

* * * * *

(b) The regulations. * * *

(9) All vessels desiring to use the Anchorage must notify the Coast Guard Captain of the Port, via the Biscayne Bay Pilots on VHF-FM Channel 12 or 16.

(10) All vessels anchored within the anchorage area shall maintain a 24-hour bridge watch by an English speaking licensed deck officer monitoring VHF-FM Channel 16. This individual shall perform frequent checks of the vessel's position to ensure the vessel is not dragging anchor.

(11) Vessels experiencing casualties such as a main propulsion, main steering or anchoring equipment malfunction or which are planning to perform main propulsion engine repairs or maintenance, shall immediately notify the Coast Guard Captain of the Port via the Coast Guard Group Miami on VHF-FM Channel 16.

(12) The Coast Guard Captain of the Port may close the anchorage area and direct vessels to depart the anchorage during periods of adverse weather or at other times as deemed necessary in the interest of port safety.

N.T. Saunders,

*ADM, U.S. Coast Guard, Commander,
Seventh Coast Guard District.*

[FR Doc. 99-1696 Filed 1-25-99; 8:45 am]

BILLING CODE 4910-15-M

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 110

[CGD07-98-079]

RIN 2115-AA98

Anchorage Grounds; Port Everglades, FL

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to amend the Anchorage Regulations for Port Everglades, FL. The amendment is needed to strengthen existing anchoring requirements and guidelines in order to provide a higher degree of protection to the coastal area during periods of adverse weather, which could cause anchored vessels to drag anchor and strike other vessels or become grounded.

DATES: Comments must be received on or before March 29, 1999.

ADDRESSES: Comments may be mailed to U.S. Coast Guard Marine Safety Office Miami, 100 MacArthur Causeway Miami Beach, Florida 33139, or may be

delivered to the same address between 7 a.m. and 3:30 p.m., Monday through Friday, except federal holidays. The telephone number is (305) 535-8705. Comments will become a part of the public docket and will be available for copying and inspection at the same address.

FOR FURTHER INFORMATION CONTACT: CWO Marcos DeJesus, Coast Guard Marine Safety Office Miami, at (305) 535-8762.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Coast Guard encourages interested persons to participate in this rulemaking by submitting written data, views, or arguments. Persons submitting comments should include their names and addresses, identify this rulemaking [CGD07-98-079] and the specific section of this proposal to which each comment applies and give the reason for each comment.

The Coast Guard will consider all comments received during the comment period. It may change this proposal in view of the comments. The Coast Guard plans no public hearing. Persons may request a public hearing by writing to the address under **ADDRESSES**. The request should include the reasons why a hearing would be beneficial. If the Coast Guard determines that the opportunity for oral presentations will aid this rulemaking, it will hold a public hearing at a time and place announced by a notice in the **Federal Register**.

Background and Purpose

The east coast of Florida is susceptible to many erratic weather changes, and mariners who are not vigilant to the seas often discover themselves in dangerous situations. In recent years, a number of vessel groundings have resulted from vessels dragging anchor and drifting into beach or onto reefs during bad weather. These amendments are intended to reduce these incidents by modifying the existing anchoring requirements and guidelines to account for possible adverse weather situations. The amended regulations will require vessels to notify the Captain of the Port when entering the anchorage areas and when any casualty or work affects the main propulsion or steering equipment. The proposed regulations will also require vessels to have an English speaking watchstander monitor Channel 16 VHF at all times.

Regulatory Evaluation

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not