

trust described in section 4947(a)(1) or a nonexempt private foundation subject to the information reporting requirements of section 6033 pursuant to section 6033(d)" at the end of the sentence.

5. In paragraph (b)(3)(iii)(B), remove the word "or" at the end of the paragraph.

6. Redesignate paragraph (b)(3)(iii)(C) as paragraph (b)(3)(iii)(D) and add a new paragraph (b)(3)(iii)(C).

7. In paragraph (b)(4)(i), remove the last two sentences and add three sentences in their place.

8. Paragraph (b)(4)(ii) is amended as follows:

a. Remove the language "and the return of a private foundation" from the first sentence.

b. Revise the last sentence.

9. Revise paragraph (h).

The revisions and additions read as follows:

**§ 301.6104(d)-1 Public inspection and distribution of applications for tax exemption and annual information returns of tax-exempt organizations.**

\* \* \* \* \*

(b) \* \* \*

(1) \* \* \* The term tax-exempt organization also includes any nonexempt charitable trust described in section 4947(a)(1) or nonexempt private foundation that is subject to the reporting requirements of section 6033 pursuant to section 6033(d).

\* \* \* \* \*

(3) \* \* \*

(iii) \* \* \*

(C) In the case of a tax-exempt organization other than a private foundation, the name and address of any contributor to the organization; or

\* \* \* \* \*

(4) \* \* \* (i) \* \* \* Returns filed pursuant to section 6033 include Form 990, Return of Organization Exempt From Income Tax, Form 990-PF, Return of Private Foundation, or any other version of Form 990 (such as Forms 990-EZ or 990-BL, except Form 990-T) and Form 1065. Each copy of a return must include all information furnished to the Internal Revenue Service on the return, as well as all schedules, attachments and supporting documents. For example, in the case of a Form 990, the copy must include Schedule A of Form 990 (containing supplementary information on section 501(c)(3) organizations), and those parts of the return that show compensation paid to specific persons (currently, Part V of Form 990 and Parts I and II of Schedule A of Form 990).

(ii) \* \* \* In the case of a tax-exempt organization other than a private

foundation, the term *annual information return* does not include the name and address of any contributor to the organization.

\* \* \* \* \*

(h) *Effective date*— (1) *In general*. For a tax-exempt organization, other than a private foundation, this section is applicable June 8, 1999. For a private foundation, this section is applicable (except as provided in paragraph (h)(2) of this section) beginning March 13, 2000.

(2) *Private foundation annual information returns*. This section does not apply to any private foundation return the due date for which (determined with regard to any extension of time for filing) is before the applicable date for private foundations specified in paragraph (h)(1) of this section.

**§ 301.6104(d)-4 [Redesignated as § 301.6104(d)-2]**

Par. 7. Section 301.6104(d)-4 is redesignated as § 301.6104(d)-2.

Par. 8. Newly designated § 301.6104(d)-2 is amended as follows:

1. In paragraph (a), remove the language "§ 301.6104(d)-3(a)" from each place it appears and add "§ 301.6104(d)-1(a)" in each place, respectively.

2. Revise paragraph (e).

The revision reads as follows:

**§ 301.6104(d)-2 Making applications and returns widely available.**

\* \* \* \* \*

(e) *Effective date*. For a tax-exempt organization, other than a private foundation, this section is applicable June 8, 1999. For a private foundation, this section is applicable beginning March 13, 2000.

**§ 301.6104(d)-5 [Redesignated as § 301.6104(d)-3]**

Par. 9. Section 301.6104(d)-5 is redesignated as § 301.6104(d)-3.

Par. 10. Newly designated § 301.6104(d)-3 is amended as follows:

1. In paragraph (a), remove the language "§ 301.6104(d)-3(a)" and add "§ 301.6104(d)-1(a)" in its place.

2. Revise paragraph (g).

The revision reads as follows:

**§ 301.6104(d)-3 Tax-exempt organization subject to harassment campaign.**

\* \* \* \* \*

(g) *Effective date*. For a tax-exempt organization, other than a private foundation, this section is applicable June 8, 1999. For a private foundation, this section is applicable beginning March 13, 2000.

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

Par. 11. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 12. In § 602.101, paragraph (b) is amended by removing the entries for 301.6104(d)-4 and 301.6104(d)-5, by revising the entries for 301.6104(d)-1 and 301.6104(d)-3, and by adding a new entry for 301.6104(d)-2 in numerical order to the table to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*

(b) \* \* \*

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
301.6104(d)-1 .....	1545-1655
301.6104(d)-2 .....	1545-1655
301.6104(d)-3 .....	1545-1655
* * * * *	* * * * *

Approved: December 23, 1999.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Jonathan Talisman,

Acting Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 00-278 Filed 1-12-00; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Fiscal Service**

**31 CFR Part 317**

**Regulations Governing Agencies for Issue of United States Savings Bonds**

AGENCY: Bureau of the Public Debt, Fiscal Service, Treasury.

ACTION: Final rule.

SUMMARY: We're amending 31 CFR part 317 to remove the restriction on non-federally chartered credit unions serving as issuing agents for United States savings bonds. Currently, only federal credit unions are permitted to serve as issuing agents, although the paying agent regulations, found at 31 CFR part 321, have no such limitation. This amendment would provide that credit unions chartered or incorporated under state, territorial, District of Columbia, or Commonwealth of Puerto Rico law may also serve as issuing agents. This change will bring the issuing agent regulations in line with paying agent regulations as to credit unions.

**DATES:** Effective January 13, 2000.

**ADDRESSES:** You can download this final rule at the following World Wide Web address: <http://www.publicdebt.treas.gov>. You may also inspect and copy this final rule at: Treasury Department Library, Freedom of Information Act (FOIA) Collection, Room 5030, Main Treasury Building, 1500 Pennsylvania Ave., NW, Washington, DC 20220. Before visiting, you must call (202) 622-0990 for an appointment.

**FOR FURTHER INFORMATION CONTACT:**

- Wallace L. Earnest, Director, Division of Staff Services, Savings Bond Operations Office, Bureau of the Public Debt, at (304) 480-6319 or <wearnest@bpd.treas.gov>
- Susan J. Klimas, Attorney-Adviser, Office of the Chief Counsel, Bureau of the Public Debt, at (304) 480-3688 or <sklimas@bpd.treas.gov>
- Edward C. Gronseth, Deputy Chief Counsel, Bureau of the Public Debt, at (304) 480-3692 or <egronset@bpd.treas.gov>

**SUPPLEMENTARY INFORMATION:** 31 CFR 317.2, is being amended by removing the limitation on credit unions serving as issuing agents for United States savings bonds. Currently, only federal credit unions may serve as issuing agents. With this amendment, credit unions chartered or incorporated under the laws of states, territories, the District of Columbia, and the Commonwealth of Puerto Rico may also serve as issuing agents. This amendment will make the issuing agent regulations consistent with the paying agent regulations for savings bonds, found at 31 CFR part 321, which permits credit unions chartered or incorporated under federal, state, territorial, District of Columbia, and Commonwealth of Puerto Rico laws to serve as paying agents.

**Procedural Requirements**

This final rule does not meet the criteria for a "significant regulatory action," as defined in Executive Order 12866. Therefore, the regulatory review procedures contained therein do not apply.

This final rule relates to matters of public contract and procedures for United States securities. The notice and public procedures requirements of the Administrative Procedure Act are inapplicable, pursuant to 5 U.S.C. 553(a)(2).

As no notice of proposed rulemaking is required, the Regulatory Flexibility Act (5 U.S.C. 601, *et seq.*) does not apply.

We ask for no new collections of information in this final rule. Therefore,

the Paperwork Reduction Act (44 U.S.C. 3507) does not apply.

**List of Subjects in 31 CFR Part 317**

Bonds, Electronic funds transfers, Federal Reserve System, Government securities, Securities.

1. The authority citation for part 317 continues to read as follows:

**Authority:** 2 U.S.C. 901; 5 U.S.C. 301; 12 U.S.C. 391; 12 U.S.C. 1767; and 31 U.S.C. 3105.

2. Amend § 317.2 by revising the introductory text and paragraph (a) to read as follows:

**§ 317.2 Organizations authorized to act.**

The following organizations are eligible to apply for qualification and to serve as savings bond issuing agents:

(a) Banks, credit unions, trust companies and savings institutions, if they are chartered by or incorporated under the laws of the United States, any State or Territory of the United States, the District of Columbia, or the Commonwealth of Puerto Rico.

\* \* \* \* \*

Dated: January 6, 2000.

**Donald V. Hammond,**

*Fiscal Assistant Secretary.*

[FR Doc. 00-857 Filed 1-12-00; 8:45 am]

**BILLING CODE 4810-39-M**

**DEPARTMENT OF TRANSPORTATION**

**Coast Guard**

**33 CFR Part 117**

**[CGD 08-99-069]**

**RIN 2115-AE47**

**Temporary Drawbridge Regulations; Mississippi River, Iowa and Illinois**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Temporary rule.

**SUMMARY:** The Coast Guard is temporarily changing the drawbridge operation regulation governing the Burlington Railroad Drawbridge, Mile 403.1, Upper Mississippi River. The drawbridge shall open on signal if at least six (6) hours advance notice is given from 8 a.m. on December 31, 1999, until 8 a.m. on March 1, 2000. This arrangement is necessary to perform annual maintenance and repair work on the bridge.

**DATES:** This temporary rule is effective from 8 a.m. on December 31, 1999, until 8 a.m. on March 1, 2000.

**ADDRESSES:** The public docket and all documents referred to in this notice will be available for inspection and copying

at room 2.107f in the Robert A. Young Federal Building at Commander (obr), Eighth Coast Guard District, 1222 Spruce Street, St. Louis, MO 63101-2832, between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:**

Roger K. Wiebusch, Bridge Administrator; Commander (obr), Eighth Coast Guard District, Bridge Branch, 1222 Spruce Street, St. Louis, MO 63101-2832, telephone (314) 539-3900, extension 378.

**SUPPLEMENTARY INFORMATION:**

**Regulatory History**

On November 24, 1999, Burlington Northern Santa Fe requested a temporary change to the operation of the Burlington Railroad Drawbridge across the Upper Mississippi River, Mile 403.1 at Burlington, Iowa. The Railroad requested that the bridge be allowed to open for navigation between December 31, 1999 and March 1, 2000 upon a six (6) hour advance notice so that necessary maintenance and bridge repair activities can be performed. Advance notice may be given by calling Al Poole, (309) 345-6103 during work hours and Larry Moll, (309) 752-5244, after hours.

In accordance with 5 U.S.C. 533, a notice of proposed rulemaking has not been published and good cause exists for making this rule effective in less than 30 days from publication. Following normal rulemaking procedures would be impractical. Delaying implementation of the regulation will not benefit navigation and would result in unnecessary delays in repairing the bridge.

**Background and Purpose**

The Burlington Railroad Drawbridge has a vertical clearance of 21.5 feet above normal pool in the closed to navigation position. Navigation on the waterway consists of commercial tows and recreational watercraft. Presently the draw opens on signal for passage of river traffic. This temporary drawbridge operation amendment has been coordinated with the commercial waterway operators. No one objected to the proposed amendment. Winter conditions on the Upper Mississippi River coupled with the closure of Army Corps of Engineer's Lock No. 21 until March 1, 2000, will preclude any significant navigation demands for the drawspan openings. The Burlington Railroad Drawbridge is located downstream of Lock 18 and upstream of Lock 19. Performing maintenance on the bridge during the winter when no