

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-208280-86]

RIN 1545-AJ57

Exclusions From Gross Income of Foreign Corporations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; changes of date and location of the public hearing; and extension of time for public comments.

SUMMARY: This document changes the date and location of the public hearing and provides notice of an extension of time for submitting comments with respect to a notice of proposed rulemaking and notice of public hearing relating to exclusions from gross income of foreign corporations under section 883 of the Internal Revenue Code.

DATES: Written and electronically generated comments must be received by May 19, 2000. The public hearing is being held on Thursday, June 8, 2000, at 10 a.m. Requests to speak and outlines of topics to be discussed at the public hearing must be received by May 19, 2000.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG-208280-86), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-208280-86), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternately, taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS internet site at http://www.irs.ustreas.gov/tax_regs/regslst.html. The public hearing originally scheduled in the Internal Revenue Building, room 2615, 1111 Constitution Avenue, NW., Washington, DC, is changed to room 4718, in the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC, beginning at 10 a.m.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Patricia A. Bray, (202) 622-3880; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, contact Guy R. Traynor (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on Tuesday, February 8, 2000, (65 FR 6065) announced that a public hearing on proposed regulations relating to exclusions from gross income of foreign corporations under section 883, would be held on Thursday, April 27, 2000, beginning at 10 a.m. in room 2615 of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC, and that requests to speak and outlines of oral comments should be received by Wednesday, April 5, 2000.

The date and location of the public hearing has changed, and the deadline for submitting written comments, requests to speak with outlines of topics to be discussed at the hearing, has been extended. The hearing is scheduled for Thursday, June 8, 2000, beginning at 10 a.m. in room 4718 of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The date by which written comments on proposed rules, requests to speak with outlines of topics to be discussed at the hearing must be delivered or mailed, is hereby extended to May 19, 2000.

The IRS will prepare an agenda showing the scheduling of speakers after the outlines are received from the persons testifying and make copies available free of charge at the hearing, or in the Freedom of Information Reading Room (Room 1621), approximately one week prior to the hearing.

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief Counsel (Corporate).
[FR Doc. 00-7667 Filed 3-28-00; 8:45 am]
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DEPARTMENT OF TRANSPORTATION**Coast Guard****33 CFR Parts 100, 110**

[CGD07-00-014]

RIN 2115-AE46, AA98

OPSAIL 2000, Port of San Juan, PR**AGENCY:** Coast Guard, DOT.**ACTION:** Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to establish temporary regulations in the Port of San Juan, Puerto Rico for OPSAIL 2000 activities from May 19 through May 29, 2000. The Coast Guard proposes to establish temporary limited access areas and Special Local Regulations to control vessel traffic

within the Port of San Juan during this event. This action is necessary to provide for the safety of life on navigable waters during OPSAIL 2000. This action will restrict vessel traffic in portions of the Port of San Juan during specific time periods.

DATES: Comments and related material must reach the Coast Guard on or before April 28, 2000.

ADDRESSES: Comments and related material may be mailed to the U.S. Coast Guard Marine Safety Office San Juan, PO Box 71526, San Juan, Puerto Rico 00936-8626, or may be delivered to Marine Safety Office San Juan Puerto Rico, between the hours of 7 a.m. and 3:30 p.m., Monday through Friday, except Federal holidays. Marine Safety Office San Juan Puerto Rico is located in the Rodriguez & Del Valle Building, 4th Floor, Calle San Martin, Carr #2 km 4.9, Guaynabo, Puerto Rico 00968. Marine Safety Office, San Juan, Puerto Rico maintains the public docket for this rulemaking. Comments, and documents as indicated in this preamble, will become part of this docket and will be available for inspection or copying at the Coast Guard Marine Safety Office San Juan, between 7 a.m. and 3:30 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Lieutenant Commander Robert Le Fevers, U.S. Coast Guard Marine Safety Office, San Juan at (787) 706-2440, between 7 a.m. and 3:30 p.m., Monday through Friday, except Federal holidays.

SUPPLEMENTARY INFORMATION:**Regulatory Information**

On January 13, 2000, we published an advanced notice of proposed rulemaking (ANRPM) in the **Federal Register** (65 FR 2095) entitled OPSAIL 2000, Port of San Juan, PR. We received no comments on our anticipated rulemaking. No public hearing was requested and none was held.

Request for Comments

The Coast Guard encourages interested persons to participate in this rulemaking by submitting comments and related material. Please explain your reasons for each comment so that we can carefully weigh the consequences and impacts of any future requirements we may propose. Persons submitting comments should include their names and addresses, identify this rulemaking (CGD07-00-014) and the specific section of this document to which each comment applies. Please submit two copies of all comments and attachments in English and in an unbound format, no larger than 8½ by

11 inches, suitable for copying and electronic filing. Persons wanting acknowledgment of receipt of comments should enclose a stamped, self-addressed postcard or envelope. The Coast Guard will consider all comments received during the comment period. The Coast Guard may change this proposed rule in view of comments received. The comment period for this regulation is 30 days. This time period is adequate to allow local input because we previously published a ANPRM, no comments were received, the event is highly publicized, and the shortened comment period will allow the full 30 day publication requirement prior to the final rule becoming effective. Copies of this proposal will also be placed in the local notice to mariners.

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the U.S. Coast Guard Marine Safety Office at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

These proposed temporary regulations are for OPSAIL 2000 events in the Port of San Juan, in San Juan, Puerto Rico. These events will be held from May 19 through May 29, 2000, and the Coast Guard estimates many spectator craft and commercial vessels will be in the area during that period. This rule is proposed to provide for the safety of life on navigable waters and to promote maritime safety and protect participants and the Port of San Juan during this event. The restrictions stated for the proposed regulated areas will be enforced at various times throughout the OPSAIL 2000 event from May 19–29, 2000.

Discussion of Proposed Rule

The proposed regulations create temporary anchorage regulations and vessel movement controls. Special local regulations will be in effect for San Juan Bay including the waterways and adjacent piers along the Bar Channel, Anegado Channel, San Antonio Channel, Graving Dock Channel, Army Terminal Channel and Puerto Nuevo Channel for the period beginning at 6 a.m. on Friday, May 19 and ending at 6 p.m. on Monday, May 29. The safety of parade participants and spectators will require that spectator craft including, but not limited to, jet skis and sail boards be kept at a safe distance

from participating tall ships while the vessels are in the harbor, whether moving, anchored, or tied up at their respective piers. The Bar Channel will be closed to inbound and outbound traffic to San Juan Harbor from 7 a.m. to 6 p.m. on Thursday, May 29 during the Parade of Sail. No vessel will be permitted to transit the entrance channel during that time without permission from the Captain of the Port. This is required to ensure the safety of Tall Ships during the Parade of Sail event. Vessel movements inside the Port of San Juan will be prohibited from 7 a.m. to 12 p.m. on May 29, 2000, except Tall Ships departing for the Parade of Sail, Law Enforcement Patrol vessels, and the Puerto Rico Ports Authority ferries. This is required to ensure the safety of participating Tall Ships as they queue up to depart San Juan Bay during the Parade of Sail. The San Juan Harbor entrance must be kept clear to ensure safety of participant vessels. Normal commercial vessel operations will resume within the harbor from noon to 6 p.m., and through the harbor entrance after all participant vessels have cleared the harbor.

The Coast Guard proposes to establish multiple limited access areas and to temporarily modify existing anchorage areas within the port area to provide for maximum spectator viewing areas and traffic patterns for deep draft and barge traffic.

The Parade of Sail route will extend from the EL MORRO Fortress, coastwise to Boca de Cangrejos Inlet where participants will turn to the west, set sail, and return to EL MORRO. The safety of parade participants and spectators will require that spectator craft including jet skis and sail boards be kept at a minimum of 300 yards from parade vessels while the vessels are in the parade route.

The vessel congestion due to the large number of participating and spectator vessels poses a significant threat to the safety of life. This proposed rulemaking is necessary to ensure the safety of life on the navigable waters of the United States.

Regulated Areas

The Coast Guard proposes to establish four regulated areas in the vicinity of the Port of San Juan. These proposed regulated areas are needed to protect the maritime public and participating vessels from possible hazards to navigation associated with the large number of participant and spectator craft transiting the waters of the Port of San Juan, Puerto Rico.

Regulated Area A is in the proximity of the fireworks launch area at the point

of Isla Grande. This regulated area will be in effect from 9 P.M. to 9:30 P.M. daily from May 19 to May 29, 2000. An area within a 300-yard radius around the point of Isla Grande will be kept clear for the duration of the fireworks display. Any vessel traffic movements through the regulated area will be coordinated by the Patrol Commander to avoid conflict with the daily fireworks.

Regulated Area B covers all San Juan Harbor from 7 a.m. until 12 noon on Monday, May 29, 2000. No vessels other than OPSAIL 2000 vessels, their assisting tugs, and enforcement vessels, may enter or navigate within the boundaries of the Port of San Juan unless specifically authorized by the Coast Guard Captain of the Port, San Juan, or his on-scene representative. The operation of seaplanes, including taxiing, landing, and taking off, is prohibited without prior written authorization from the Captain of the Port. The Catano Ferry will be authorized to continue to operate on its established route during this time. This regulated area is necessary to ensure maritime safety and protect the boating public and the participating Tall Ships as the Tall Ships form up in order during the Outbound Parade of Sail.

Regulated Area C comprises the Parade of Sail route. The Parade of Sail route will encompass an area starting at the Northeast point of Isla Las Cabras extending north to the Three Nautical Mile line then east to a point north of Boca de Congrejos then south to the twenty fathom line just north of Boca de Congrejos, then west to the Northeast point of Isla Las Cabras. A line of anchored official yachts will mark the southern portion of this parade of sail route. The safety of parade participants and spectators will require that spectator craft including jet skis and sail boards be kept at a minimum of 300 yards from parade vessels while the vessels are in the parade route.

Regulated Area D comprises Bar Channel, the entrance to San Juan Harbor. No vessel will be permitted to transit the Bar Channel to enter or depart San Juan Harbor from 7 a.m. to 6 p.m. on Monday, May 29, 2000 without the consent of the Captain of the Port or his on-scene representative.

Anchorage Regulations

The Coast Guard also proposes to establish temporary Anchorage Regulations for participating OPSAIL 2000 vessels and spectator craft. The Anchorage Grounds are needed to provide viewing areas for spectator vessels while maintaining a clear parade route for the participating OPSAIL vessels and to protect boaters and

spectator vessels. Rule 9 of the International Navigation Rules will be enforced. No vessel may anchor in any channel or otherwise impede the passage of a vessel, which can safely navigate only within a narrow channel or fairway. The Catano Ferry will be authorized to continue to operate on its established route at all times. Spectator vessels will not anchor within 100 yards of the Catano Ferry route. The Catano Ferry route is defined by a line from the Catano Ferry pier at Punta Catano to pier two.

In addition to the existing anchorage regulations at 33 CFR 110.240 the following temporary anchorage regulations will be enforced between May 19 and May 29, 2000:

Anchorage "M"—Official Vessel Anchorage—Anchorage Permit Required. Temporary Anchorage M is a triangular area near EL MORRO bounded by a line starting at 18°28'0"N, 066°07.5'W then southeast to 18°27.92'N, 066°07.21'W, then south to 18°27.65'N, 066°07.15'W, then to the starting point.

Anchorage "C"—Spectator Anchorage—No Permit Required. Temporary anchorage area C is rectangular area near Catano bounded by a line starting at 18°27'N, 066°07'W, then south to 18°26'7"N, 066°07'W, then west to 18°26'7"N, 066°07'55"W, then north to 18°27'N, 066°07'55"W, then east to the starting point.

Regulatory Evaluation

This proposed 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. The Office of Management and Budget has not reviewed it 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). We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. Although the Coast Guard anticipates restricting traffic in San Juan Harbor on Monday, May 29, 2000 during the events, the effect of this regulation will not be significant for the following reasons: the limited duration that the regulated areas will be in effect and the extensive advance notifications that will be made to the maritime community via the **Federal Register**, the Local Notice to Mariners, facsimile, the internet, marine information broadcasts, maritime association meetings, and San Juan area newspapers, so mariners can

adjust their plans accordingly. Based upon the Coast Guard's experiences learned from previous events of a similar magnitude, these proposed regulations have been narrowly tailored to impose the least impact on maritime interests yet provide the level of safety deemed necessary.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), we must consider whether this proposed rule would have a significant economic impact on 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. For the reasons discussed in the Regulatory Evaluation section above, the Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small entities.

This proposed rule would affect the following entities, some of which might be small entities: the owners or operators of vessels intending to transit or anchor in portions of San Juan Harbor during May 29, 2000. These regulations would not have a significant economic impact on a substantial number of small entities for the following reasons. Before the effective period, the Coast Guard would make notifications to the public via mailings, facsimiles, the Local Notice to Mariners and use of the sponsors Internet site. In addition, the sponsoring organization, OPSAIL Inc., is planning to publish information of the event in local newspapers, pamphlets, and television and radio broadcasts. If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we want to assist small entities in understanding this proposed rule so that they can better evaluate its effects on them and participate in the rulemaking. If you are a small entity and believe the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the Coast

Guard point of contact designated in the **FOR FURTHER INFORMATION CONTACT** section.

Collection of Information

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Federalism

The Coast Guard has analyzed this proposed rule under Executive Order 13132 and has determined that this rule does not have implications for federalism under that Order.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531-1538) governs the issuance of Federal regulations that require unfunded mandates. An unfunded mandate is a regulation that requires a State, local, or tribal government or the private sector to incur direct costs without the Federal Government's having first provided the funds to pay those costs. This proposed rule would not impose an unfunded mandate.

Taking of Private Property

This proposed rule would not effect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

Civil Justice Reform

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of E.O. 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

The Coast Guard has analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not concern an environmental risk to health or risk to safety that may disproportionately affect children.

Environment

We considered the environmental impact of this action and have initially determined under figure 2-1, paragraph 34 (f and h), of Commandant Instruction M16475.1C; that this proposed rule will be categorically excluded from further environmental documentation. A Categorical Exclusion Determination will be available in the docket where indicated under **ADDRESSES**. By

controlling vessel traffic during the event, this proposed rule is intended to minimize environmental impacts from increased vessel traffic during the parade of sail.

List of Subjects

33 CFR Part 100

Marine safety, Navigation (water), Reporting and recordkeeping requirements, Waterways.

33 CFR Part 110

Anchorage grounds.
In consideration of the foregoing, the Coast Guard proposes to amend 33 CFR parts 100, and 110 as follows:

PART 100—[AMENDED]

1. The authority for Part 100 continues to read as follows:

Authority: 33 U.S.C. 1233, 49 CFR 1.46, and 33 CFR 100.35.

2. Temporary § 100.35T-07-014 is added to read as follows:

§ 100.35T-07-014 OPSAIL 2000, Port of San Juan, Puerto Rico.

(a) *Regulated Areas:*

(1) *Area A, fireworks exclusion area.*

(i) *Location.* All waters within a 300 yard radius around the point of Isla Grande in position 18°27.58'N, 066°06.33'W.

(ii) *Enforcement Period.* Paragraph (a)(1)(i) of this section is enforced from 9 p.m. to 9:30 p.m. daily from May 19, 2000 until May 29, 2000.

(2) *Regulated Area B, San Juan Harbor.*

(i) *Location.* All waters within San Juan Harbor.

(ii) *Enforcement Period.* Paragraph (a)(2)(i) of this section is enforced from 7 a.m. May 29, 2000 until 12 noon on May 29, 2000.

(3) *Regulated Area C, parade area.*

(i) *Location.* The Parade of Sail route will encompass an area starting at the Northeast point of Isla Las Cabras at 18°28.5'N, 066°08.4'W; then north to the Three Nautical Mile line at 18°31.5'N, 066°08.4'W; then east to a point north of Boca de Congrejos at 18°31.5'N, 066°00.0'W, then south to the twenty fathom line just north of Boca de Congrejos at 18°28.5'N, 066°00.0'W, then west to the starting point. All coordinates reference Datum NAD:83.

(ii) *Enforcement Period.* Paragraph (a)(3)(i) of this section is enforced from 7 a.m. May 29, 2000 until 6 p.m. May 29, 2000.

(4) *Regulated Area D, Bar Channel.*

(i) *Location.* Bar Channel, San Juan Harbor.

(ii) *Enforcement Period.* Paragraph (a)(4)(i) of this section is enforced from

7 a.m. May 29, 2000 until 6 p.m. May 29, 2000.

(b) *Coast Guard Patrol Commander.* The Coast Guard Patrol Commander is a commissioned, warrant, or petty officer of the Coast Guard who has been designated by Commander, Coast Guard Greater Antilles Section.

(c) *Special Local Regulations.*

(1) Entry into the regulated areas described in paragraph (a)(1), (a)(3) and (a)(4) of this section during enforcement periods is prohibited, unless otherwise authorized by the Patrol Commander.

(2) Entry into and movement by vessels already within the regulated area described in paragraph (a)(2) of this section will be prohibited from 7 a.m. to 12 p.m. on May 29, 2000, except for Tall Ships departing for the Parade of Sail, Law Enforcement Patrol vessels, and the Puerto Rico Ports Authority ferries.

(d) *Effective period.* This section becomes effective at 6 a.m. on May 19, 2000 and terminates at 6 p.m. on May 29, 2000.

PART 110—[AMENDED]

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

Authority: 33 U.S.C. 471, 1221 through 1236, 2030, 2035, and 2071; 49 CFR 1.46, and 33 CFR 1.05-1(g).

4. In § 110.240, from 6 a.m. on May 19, 2000 through 6 p.m. on May 29, 2000, temporary new paragraphs (a)(3) and (a)(4) and (b)(3) and (b)(4) are added to read as follows:

§ 110.240 San Juan Harbor, P.R.

(a) * * *

(3) *Temporary Anchorage M.* A triangular area near El Morro bounded by a line starting at 18°28.0'N, 066°07.5'W then southeast to 18°27.92'N, 066°07.21'W, then south to 18°27.65'N, 066°07.15'W, then to the starting point.

(4) *Temporary Anchorage C.* A rectangular area near Catano bounded by a line starting at 18°27'N, 066°07'W, then south to 18°26'7"N, 066°07'W, then west to 18°26'7"N, 066°07'55"W, then north to 18°27'N, 066°07'55"W, then east to the starting point.

(b) * * *

(3)(i) Anchorage M is for Official Vessels and an Anchorage Permit from the Opsail 2000 organizers is required.

(ii) No vessel other than OPSAIL 2000 vessels and enforcement vessels may anchor, loiter, or approach any OPSAIL vessel navigating or at anchor in this area.

(iii) Mariners are cautioned that anchorage area M has not been subject to any special survey or inspection and that charts may not show all seabed

obstructions or the shallowest depths. Vessels must display anchor lights as required by the navigation rules.

(4)(i) Anchorage C is a Spectator Anchorage and no permit is required.

(ii) Mariners are cautioned that anchorage area C has not been subject to any special survey or inspection and that charts may not show all seabed obstructions or the shallowest depths. Vessels must display anchor lights as required by the navigation rules.

Dated: March 21, 2000.

T.W. Allen,

Rear Admiral, U.S. Coast Guard, Commander, Seventh Coast Guard District.

[FR Doc. 00-7646 Filed 3-28-00; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 271

[FRL-6565-5]

Hazardous Waste Management Program: Final Authorization of State Hazardous Waste Management Program Revisions for State of Oklahoma

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule and request for comment.

SUMMARY: The EPA (also, "the Agency" in this preamble) proposes to grant final authorization to the hazardous waste program revisions submitted by the State of Oklahoma Department of Environmental Quality (ODEQ) for its hazardous waste program revisions, specifically, revisions needed to meet the Resource Conservation and Recovery Act (RCRA) Cluster VII rules which contains Federal rules promulgated between July 1, 1996 through June 30, 1997. The RCRA Cluster VII rules are listed in the rules section of this **Federal Register** (FR). In the "Rules and Regulations" section of this FR, EPA is authorizing the State's program revisions as an immediate final rule without prior proposal because the EPA views this action as noncontroversial and anticipates no adverse comments. The Agency has explained the reasons for this authorization in the preamble to the immediate final rule. If the EPA does not receive adverse written comments, the immediate final rule will become effective and the Agency will not take further action on this proposal. If the EPA receives adverse written comments,