

the law requires the payor to furnish a TIN so that it may be included on an information return filed by the payee. A request for a TIN made on Form W-9S, "Request for Student's or Borrower's Social Security Number and Certification," satisfies the requirements of this paragraph (f)(3)(iii). A payee may establish a system for payors to submit Forms W-9S electronically as described in applicable forms and instructions. A payee may also develop a separate form to request the payor's TIN or incorporate the request into other forms customarily used by the payee, such as loan applications.

(4) *Failure to furnish TIN.* The section 6723 penalty may apply to any payor who is required (but fails) to furnish his or her TIN to a payee. See section 6723, and the regulations thereunder, for rules relating to the penalty for failure to furnish a TIN.

(g) *Effective date.* The rules in this section apply to information returns required to be filed, and information statements required to be furnished, after December 31, 2003.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 4. The authority citation for part 301 continues to read in part as follows:

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

Par. 5. Section 301.6011-2 is amended by:

1. Revising the first sentence of paragraph (b)(1).
2. Revising paragraph (g)(1).
3. Adding paragraph (g)(3).

The revisions and additions read as follows:

§ 301.6011-2 Required use of magnetic media.

* * * * *

(b) *Returns required on magnetic media.* (1) If the use of Form 1042-S, 1098, 1098-E, 1099 series, 5498, 8027, W-2G, or other form treated as a form specified in this paragraph (b)(1) is required by the applicable regulations or revenue procedures for the purpose of making an information return, the information required by the form must be submitted on magnetic media, except as otherwise provided in paragraph (c) of this section. * * *

* * * * *

(g) *Effective dates.* (1) Except as otherwise provided in paragraph (g)(2) or (3) of this section, this section applies to returns required to be filed after December 31, 1986.

* * * * *

(3) This section applies to returns on Form 1098-E required to be filed after December 31, 2003.

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 removing the entry for "1.6050S-1T", and adding two new entries 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.
* * * *	* * * *
1.6050S-3	1545-1678
1.6050S-4T	1545-1729
* * * *	* * * *

Robert E. Wenzel,
Deputy Commissioner of Internal Revenue.

Approved: April 8, 2002.

Mark Weinberger,
Assistant Secretary of the Treasury.

[FR Doc. 02-9931 Filed 4-26-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Parts 110 and 165

[COTP Honolulu 02-001]

RIN 2115-AA97

Anchorage and Security Zones; Oahu, Maui, HI, and Kauai, HI

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing security zones in designated waters adjacent to the islands of Oahu, Maui, Hawaii, and Kauai, HI for a period of six months. These security zones are necessary to protect personnel, vessels, and facilities from acts of sabotage, terrorist acts, other subversive acts, or other causes of a similar nature and will extend from the surface of the water to the ocean floor. Entry into these zones is prohibited unless authorized by the Coast Guard Captain of the Port Honolulu, HI.

DATES: This section is effective from 6 a.m. HST April 19, 2002, until 4 p.m. HST October 19, 2002.

ADDRESSES: Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at Coast Guard Marine Safety Office Honolulu, 433 Ala Moana Blvd., Honolulu, Hawaii 96813, between 7 a.m. and 4:30 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: LTJG E. G. Cantwell, Coast Guard Marine Safety Office Honolulu, Hawaii, at (808) 522-8260.

SUPPLEMENTARY INFORMATION:

Regulatory Information

On March 20, 2002, we published a notice of proposed rulemaking (NPRM) entitled "Anchorage and Security Zones; Oahu, Maui, Hawaii, and Kauai, HI" in the **Federal Register** (67 FR 12938). We did not receive any letters commenting on the proposed rule. No public hearing was requested and none was held.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying this rule would be contrary to the public interest since immediate action is needed to protect persons, vessels, and facilities in various areas on the islands of Oahu, Maui, Hawaii, and Kauai, HI from acts of sabotage, terrorist attack, or other subversive acts. Under these circumstances, following the normal rulemaking procedures would be impracticable.

Background and Purpose

Recent terrorist incidents in New York and Washington, DC have called for the implementation of additional measures to protect national security interests. This rule is similar to a rule published January 31, 2002 (67 FR 4656), creating security zones in these areas until April 19, 2002. This rule is intended to provide for the safety and security of the public, maritime commerce, and transportation, by establishing security zones in designated harbors, anchorages, facilities, and adjacent navigable waters of the United States.

The zones provide the Captain of the Port Honolulu with the means to adequately respond to acts of sabotage, terrorist attack, and any other subversive acts. These security zones extend from the surface of the water to the ocean floor. Entry into these zones is prohibited unless authorized by the Coast Guard Captain of the Port Honolulu.

Discussion of Comments and Changes

The Coast Guard did not receive any comments following our publication of the notice of proposed rulemaking (67 FR 12938, March 20, 2002). Therefore, we are adopting the proposed rule without changes.

Regulatory Evaluation

This rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, 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).

The Coast Guard expects the economic impact of this rule to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. This expectation is based on the geographic zone sizes are the minimum necessary to adequately protect the public, maritime commerce, and transportation. Any vessel may request permission from the Captain of the Port to enter into or move within the zones. Any inconvenience experienced by persons or vessels will be brief and minimal in light of the measures necessary to protect the public, maritime commerce, and transportation from sabotage, terrorist attack, and other subversive acts.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises 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.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities. For the same reasons discussed under Regulatory Evaluation above, the Coast Guard expects the impact of this regulation to be minimal.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule will 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 will economically affect it.

Collection of Information

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that it does not have implications for federalism.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

Taking of Private Property

This rule will not affect 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 rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and will not create an environmental risk to health or risk to safety that might disproportionately affect children.

Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it will not have a substantial direct effect on one or more Indian

tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes. We invite your comments on how this rule might impact tribal governments, even if that impact may not constitute a "tribal implication" under the Order

Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a "significant energy action" under that order because it is not a "significant regulatory action" under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. It has not been designated by the Administrator of the Office of Information and Regulatory Affairs as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

Environment

We have considered the environmental impact of this rule and concluded that, under figure 2–1, paragraph (34)(g), of Commandant Instruction M16475.ID, this rule is categorically excluded from further environmental documentation. A "Categorical Exclusion Determination" is available in the docket where indicated under **ADDRESSES**.

List of Subjects

33 CFR Part 110

Anchorage grounds.

33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reports and recordkeeping requirements, Security measures, Waterways.

For the reasons set out in the preamble, the Coast Guard amends 33 CFR parts 110 and 165 as follows:

PART 110—ANCHORAGE REGULATIONS

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

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

2. From 6 a.m. April 19, 2002, until 4 p.m. October 19, 2002, in § 110.235, add a new paragraph (c) to read as follows:

§ 110.235 Pacific Ocean (Mamala Bay), Honolulu Harbor, Hawaii (Datum: NAD 83).

* * * * *

(c) Before entering in the anchorage grounds in this section you must first obtain permission from the Captain of the Port Honolulu.

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

3. The authority citation for part 165 continues to read as follows:

Authority: 33 U.S.C. 1231; 50 U.S.C. 191, 33 CFR 1.05–1(g), 6.04–1, 6.04–6, 160.5; 49 CFR 1.46.

4. A new § 165.T14–069 is temporarily added to read as follows:

§ 165.T14–069 Security Zones; Oahu, Maui, Hawaii, and Kauai, HI.

(a) *Location.* The following areas are security zones:

(1) All waters of Honolulu Harbor and entrance channel, Keehi Lagoon, and General Anchorages A, B, C, and D as defined in 33 CFR 110.235 that are shoreward of the following coordinates: The shoreline at 21°17.68' N, 157°52.0' W; thence due south to 21°16.0' N, 157°52.0' W, thence due west to 21°16.0' N, 157°55.58' W, thence due north to Honolulu International Airport Reef Runway at 21°18.25' N, 157°55.58' W.

(2) The waters around the Tesoro Single Point Mooring extending 1,000 yards in all directions from position 21°16.2' N, 158°05.3' W.

(3) The waters extending 1,000 yards in all directions around vessels moored at the Chevron Conventional Buoy Mooring at approximate position 21°16.7' N, 158°04.2' W.

(4) The Kahului Harbor and Entrance Channel, Maui, HI consisting of all waters shoreward of the COLREGS DEMARCATION line. (See 33 CFR 80.1460).

(5) All waters within the Nawiliwili Harbor, Kauai, HI shoreward of the COLREGS DEMARCATION line (See 33 CFR 80.1450).

(6) All waters of Port Allen Harbor, Kauai, HI shoreward of the COLREGS DEMARCATION line (See 33 CFR 80.1440).

(7) Hilo Harbor and Entrance Channel, Hawaii, HI consisting of all waters shoreward of the COLREGS DEMARCATION line (See 33 CFR 80.1480).

(8) The waters extending out 500 yards in all directions from cruise ship vessels anchored within 3 miles of:

(i) Lahaina Small Boat Harbor, Maui, between Makila Point and Puunoa Point.

(ii) Kailua-Kona Small Boat Harbor, Hawaii, between Keahulolu Point and Puapuaa Point.

(9) All waters contained within the Barbers Point Harbor, Oahu, enclosed by a line drawn between Harbor Entrance Channel Light 6 and the jetty point day beacon at 21°19.5' N, 158°07.3' W.

(b) *Designated representative:* A designated representative of the Captain of the Port is any Coast Guard commissioned officer, warrant or petty officer that has been authorized by the Captain of the Port Honolulu to act on his behalf. The following officers have or will be designated by the Captain of the Port Honolulu: The senior Coast Guard boarding officer on each vessel enforcing the security zone.

(c) *Regulations.* (1) In accordance with § 165.33, entry into these zones is prohibited unless authorized by the Coast Guard Captain of the Port, Honolulu or his designated representatives. Section 165.33 also contains other general requirements.

(2) The existence or status of the temporary security zones in this section will be announced periodically by Broadcast Notice to Mariners.

(3) Persons desiring to transit the areas of the security zones may contact the Captain of the Port at command center telephone number (808) 541–2477 or on VHF channel 16 (156.8 Mhz) to seek permission to transit the area. If permission is granted, all persons and vessels shall comply with the instructions of the Captain of the Port or his designated representatives.

(d) *Authority.* In addition to 33 U.S.C. 1231, the authority for this section is 33 U.S.C. 1226; 49 CFR 1.46.

(e) *Effective dates.* This section is effective from 6 a.m. HST April 19, 2002, until 4 p.m. HST October 19, 2002.

Dated: April 17, 2002.

R.D. Utley,

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

[FR Doc. 02–10470 Filed 4–26–02; 8:45 am]

BILLING CODE 4910–15–U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD01–01–227]

RIN 2115–AA97

Safety and Security Zones; High Interest Vessels—Boston Harbor, Weymouth Fore River, and Salem Harbor, MA

AGENCY: Coast Guard, DOT.

ACTION: Interim rule with request from comments.

SUMMARY: The Coast Guard is establishing interim safety and security zones for vessels determined to be in need of a Coast Guard escort by the Captain of the Port (COTP), Boston. The safety and security zones for these escorted vessels will close all waters of Boston Harbor 1000 yards ahead and astern, and 100 yards on each side of an escorted vessel in transit. These safety and security zones are needed to safeguard the vessels, the public, and the surrounding area from sabotage or other subversive acts, accidents, or other events of a similar nature. The zones will prohibit entry into or movement within this portion of the COTP Boston zone without COTP authorization.

DATES: This interim rule becomes effective May 29, 2002. Comments and related materials regarding this interim rule must reach the Coast Guard by June 28, 2002.

ADDRESSES: Documents as indicated in this preamble are part of docket CGD01–01–227 and are available for inspection or copying at Marine Safety Office Boston, 455 Commercial Street, Boston, MA between the hours of 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Lieutenant Dave Sherry, Marine Safety Office Boston, Maritime Security Operations Division, at (617) 223–3030.

SUPPLEMENTARY INFORMATION:

Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD01–01–227), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like