

those rules do not apply to the extent that they are inconsistent with the provisions of this § 1.671–5.

(l) *Backup withholding requirements.* Every trustee and middleman required to file a Form 1099 under this section § 1.671–5 is a payor within the meaning of § 31.3406(a)–2 of this chapter, and must backup withhold as required under section 3406 and any regulations thereunder.

(m) *Penalties for failure to comply.* Every trustee and middleman who fails to comply with the reporting obligations imposed by this § 1.671–5 is subject to penalties under sections 6721, 6722, and any other applicable penalty provisions.

(n) *Effective date.* These regulations are applicable beginning January 1, 2004.

4. Section 1.6041–9 is added to read as follows:

§ 1.6041–9 Coordination with reporting rules for widely held fixed investment trusts under § 1.671–5.

See § 1.671–5 for the reporting rules for widely held fixed investment trusts as defined under that section. For purposes of section 6041, middlemen and trustees of widely held fixed investment trust are deemed to have management and oversight functions in connection with payments made by the widely held fixed investment trust.

5. Section 1.6042–5 is added to read as follows:

§ 1.6042–5 Coordination with reporting rules for widely held fixed investment trusts under § 1.671–5.

See § 1.671–5 for the reporting rules for widely held fixed investment trusts as defined under that section.

6. Section 1.6045–1 is amended by adding paragraph (d)(7) to read as follows:

§ 1.6045–1 Returns of information of brokers and barter exchanges.

* * * * *

(d) * * *

(7) *Coordination with reporting rules for widely held fixed investment trusts under § 1.671–5.* See § 1.671–5 for the reporting rules for widely held fixed investment trusts as defined under that section.

* * * * *

7. Section 1.6049–4 is amended by adding paragraph (c)(3) to read as follows:

§ 1.6049–4 Return of information as to interest paid and original issue discount includable in gross income after December 31, 1982.

* * * * *

(c) * * *

(3) *Coordination with reporting rules for widely held fixed investment trusts under § 1.671–5.* See § 1.671–5 for the reporting rules for widely held fixed investment trusts as defined under that section.

* * * * *

8. In § 1.6049–5, paragraph (a)(6) is revised to read as follows:

§ 1.6049–5 Interest and original issue discount subject to reporting after December 31, 1982.

(a) * * *

(6) Interest paid on amounts held by investment companies as defined in section 3 of the Investment Company Act (15 U.S.C. section 80–a) and on amounts paid on pooled funds or trusts. The interest to be reported with respect to a widely held fixed investment trust, as defined in § 1.671–5(b)(15), shall be the interest earned on the assets held by the trust. See § 1.671–5 for the reporting rules for widely held fixed investment trusts as defined under that section.

* * * * *

9. Section 1.6050N–2 is added to read as follows:

§ 1.6050N–2 Coordination with reporting rules for widely held fixed investment trusts under § 1.671–5.

See § 1.671–5 for the reporting rules for widely held fixed investment trusts as defined under that section.

PART 301—PROCEDURE AND ADMINISTRATION

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

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

11. Section 301.6109–1 is amended by revising the last sentence of paragraph (a)(2)(i) to read as follows:

§ 301.6109–1 Identifying numbers.

(a) * * *

(2) * * *

(i) * * * If the trustee has not already obtained a taxpayer identification number for the trust, the trustee must obtain a taxpayer identification number for the trust as provided in paragraph (d)(2) of this section in order to report pursuant to § 1.671–4(a), (b)(2)(i)(B), (b)(3)(i), or 1.671–5 of this chapter.

* * * * *

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

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

Authority: 26 U.S.C. 7805.

13. In § 602.101, paragraph (b) is amended by adding an entry “1.671–5”

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.
1.671–5	1545–1540
	* * * * *

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 02–15352 Filed 6–19–02; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD01–02–065]

RIN 2115-AA97

Safety and Security Zones; High Interest Vessel Transits, Narragansett Bay, Providence River, and Taunton River, RI

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to establish permanent safety and security zones around high interest vessels (HIVs) while those vessels are operating within Rhode Island Sound, Narragansett Bay and the Providence and Taunton Rivers. This proposed rule would also create safety and security zones around HIVs and adjacent land areas while HIVs are moored at waterfront facilities in the Providence Captain of the Port zone. The safety and security zones are needed to safeguard the public, high interest vessels and their crews, and other vessels and their crews, and the Port of Providence, Rhode Island from sabotage or other subversive acts, accidents, or other causes of a similar nature.

DATES: Comments and related materials must reach the Coast Guard on or before August 5, 2002.

ADDRESSES: You may mail comments and related material to Marine Safety Office Providence, 20 Risho Avenue, East Providence, Rhode Island 02914. Marine Safety Office Providence maintains the public docket for this rulemaking. Comments and materials received from the public, as well as

documents indicated in this preamble as being available in the docket, will become part of the docket (CGD01-02-065) and will be available for inspection or copying at Marine Safety Office Providence between the hours of 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: LT David C. Barata at Marine Safety Office Providence, at (401) 435-2335.

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 (CGD01-02-065) and the specific section of this document to which each comment applies, and give the reason for each comment. Please submit two copies of all comments and attachments 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 stamped, self-addressed postcards or envelopes. The Coast Guard will consider all comments received during the comment period. It may change this proposed rule in view of the comments.

Public Hearing

The Coast Guard plans no public hearing regarding this rulemaking. Persons may request a public hearing by writing to the Waterways Oversight Branch at the address under **ADDRESSES**. The request should include the reasons why a hearing would be beneficial. If it determines that the opportunity for oral presentations will aid this rulemaking, the Coast Guard will hold a public hearing at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

In light of terrorist attacks on New York City and Washington, DC on September 11, 2001, and the continuing concern for future terrorist acts against the United States, permanent safety and security zones are proposed to safeguard various high interest vessels transiting Narragansett Bay en route commercial facilities in the upper Providence River and Taunton River. For purposes of this proposed rulemaking, high interest vessels operating in the Providence Captain of the Port zone include barges or ships carrying liquefied petroleum gas (LPG), liquefied natural gas, chlorine, anhydrous ammonia, or any other cargo deemed to be high interest by the Captain of the Port. Title 33 CFR

165.121 currently provides for safety zones for LPG vessels while at anchor in Rhode Island Sound, while transiting Narragansett Bay and the Providence River, and while LPG vessels are either moored at the Port of Providence LPG facility or at the manifolds connected at the Port of Providence LPG facility. However, in light of the current terrorist threats to national security, this zone is insufficient to protect LPG vessels while anchored in Rhode Island Sound, or while a vessel is transiting or moored in the Port of Providence. Moreover, this proposed rulemaking is necessary to protect other high interest vessels not currently covered by 33 CFR 165.121. This proposed rulemaking would revise 33 CFR 165.121 to cover HIV transits and while vessels are moored at facilities, as described below.

This rulemaking proposes to make permanent the temporary safety and security zones established on October 6, 2001, published at 66 FR 64144. That rulemaking created temporary safety and security zones around high interest vessels in the Providence, Rhode Island Captain of the Port Zone, identical to those proposed to be made permanent in this rulemaking. That rulemaking was effective until June 15, 2002. The temporary rulemaking was extended until September 15, 2002, by a notice in the **Federal Register** dated May 17, 2002 (67 FR 35035).

Discussion of Proposed Rule

The proposed safety and security zones are needed to protect high interest vessels, their crews, and the public, from harmful or subversive acts, accidents or other causes of a similar nature. The proposed safety and security zones would have identical boundaries, as follows: (1) All waters of Rhode Island Sound within a one half mile radius of any high interest vessel while the vessel is anchored within one half mile of the position Latitude 41°25' N, Longitude 71°23' W in the Narragansett Bay Precautionary Area; (2) all waters of Rhode Island Sound, Narragansett Bay, the Providence and Taunton Rivers two (2) miles ahead and one (1) mile astern and extending 1000 yards on either side of any high interest vessel transiting Narragansett Bay, or the Providence and Taunton Rivers; (3) all waters and land within a 1000-yard radius of any high interest vessel moored at a waterfront facility in the Providence Captain of the Port zone.

No person or vessel would be able to enter or remain in the prescribed safety and security zones at any time without the permission of the Captain of the Port. Each person or vessel in a safety and security zone would be required to

obey any direction or order of the Captain of the Port or designated Coast Guard representative on-scene. The Captain of the Port would be able to take possession and control of any vessel in a security zone and/or remove any person, vessel, article or thing from a security zone. No person would be able to board, take or place any article or thing on board any vessel or waterfront facility in a security zone without permission of the Captain of the Port. The public would be made aware of dates and times during which the safety and security zones will be enforced through a Marine Safety Information Radio Broadcast on channel 22 (157.1 MHz). Any violation of any safety or security zone proposed herein, would be punishable by, among others, civil penalties (not to exceed \$25,000 per violation, where each day of a continuing violation is a separate violation), criminal penalties (imprisonment for not more than 10 years and a fine of not more than \$100,000), in addition to liability against the offending vessel, and license sanctions. This regulation is proposed under the authority contained in 50 U.S.C. 191, 33 U.S.C. 1223, 1225 and 1226.

Regulatory Evaluation

This proposed 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 proposed rule to be so minimal that a full regulatory evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. The proposed sizes of the zones are the minimum necessary to provide adequate protection for high interest vessels and their crews, other vessels operating in the vicinity of high interest vessels and their crews, adjoining areas, and the public. The entities most likely to be affected are commercial vessels transiting the main ship channel en route the upper Providence River and Taunton River and pleasure craft engaged in recreational activities and sightseeing. The proposed safety and security zones would prohibit any commercial vessels from meeting or overtaking a high interest vessel in the main ship channel,

effectively prohibiting use of the channel. However, the zones would only be effective during the vessel transits, which would last for approximately three hours. In addition, vessels would be able to safely transit around the zones while a vessel is moored or at anchor in Rhode Island Sound. Additionally, the Captain of the Port would be able to allow persons to enter the zone on a case-by-case basis.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we considered whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term “small entities” comprises small businesses and 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 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 may be small entities: The owners or operators of vessels intending to transit the main ship channel in Narragansett Bay, Providence River, and the Taunton River at the same time as high interest vessels, and vessels transiting in the vicinity of moored high interest vessels. The proposed safety and security zones would not have a significant economic impact on a substantial number of small entities for several reasons: Small vessel traffic would be able to pass safely around the zones and vessels engaged in recreational activities, sightseeing and commercial fishing have ample space outside of the safety and security zones to engage in these activities. When a high interest vessel is at anchor, vessel traffic would have ample room to maneuver around the safety and security zones. The outbound and inbound transit of a high interest vessel would each last a maximum of three hours. Although this proposed rule would prohibit simultaneous use of the channel, this prohibition is of short duration and marine advisories would be issued prior to transit of a high interest vessel. While a high interest vessel is moored, commercial traffic and small recreational traffic would have an opportunity to coordinate movement through the safety and security zones with the patrol commander. Before the effective period, we will issue maritime advisories widely available to users of the area.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), the Coast Guard wants to assist small entities in understanding this rule so that they can better evaluate its effects on them and participate in the rulemaking process. If your small business or organization would be affected by this rule and you have questions concerning its provisions or options for compliance, please call LT David C. Barata, at (401) 435–2335. Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comments on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247).

Collection of Information

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

Federalism

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

Unfunded Mandates

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 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 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 proposed 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

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.

Indian Tribal Governments

This proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments. A rule with tribal implications has a substantial direct effect on one or more Indian tribe, 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 proposed rule might impact tribal governments, even if that impact may not constitute a “tribal implication” under the Order.

Environment

The Coast Guard has considered the environmental impact of implementing this proposed rule and concluded that under figure 2–1, paragraph 34(g) of Commandant Instruction M16475.1D, this proposed rule is categorically excluded from further environmental documentation. A “Categorical Exclusion Determination” is available in the docket.

Energy Effects

The Coast Guard has analyzed this proposed 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.

List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping

requirements, Security measures, Waterways.

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

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

1. 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.

2. Revise § 165.121 to read as follows:

§ 165.121 Safety and Security Zones; High Interest Vessels, Narragansett Bay, Rhode Island.

(a) **Location.** (1) All waters of Rhode Island Sound within a one half mile radius of any high interest vessel while the vessel is anchored within one half mile of the point Latitude 41°25' N, Longitude 71°23' W in the Narragansett Bay Precautionary Area; (2) All waters of Rhode Island Sound, Narragansett Bay, the Providence and Taunton Rivers two (2) miles ahead and one (1) mile astern, and extending 1000 yards on either side of any high interest vessel transiting Narragansett Bay, or the Providence and Taunton Rivers; (3) all waters and land within a 1000-yard radius of any high interest vessel moored at a waterfront facility in the Providence Captain of the Port zone.

(b) **Regulations.**

(1) Entry into or movement within these zones, including below the surface of the water, during times in which high interest vessels are present and the zones are enforced is prohibited unless authorized by the COTP (Captain of the Port) Providence or authorized representative.

(2) The general regulations covering safety and security zones in § 165.23 and § 165.33 of this part apply.

(3) All persons and vessels shall comply with the instructions of the COTP, and the designated on-scene U.S. Coast Guard personnel. On-scene Coast Guard patrol personnel include commissioned, warrant, and petty officers of the Coast Guard on board Coast Guard, Coast Guard Auxiliary, local, state, and federal law enforcement vessels.

Dated: May 23, 2002.

Mark G. VanHaverbeke,

Captain, Coast Guard, Captain of the Port.

[FR Doc. 02–15610 Filed 6–19–02; 8:45 am]

BILLING CODE 4910–15–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[LA-35-2-7339b; FRL-7234-4]

Approval and Promulgation of Implementation Plans; Louisiana; Control of Emissions of Volatile Organic Compounds From Industrial Wastewater Facilities

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: We, the EPA, are proposing to take direct final action to approve revisions to the Louisiana State Implementation Plan (SIP). The revisions incorporate regulations to control Volatile Organic Compound (VOC) emissions from industrial wastewater facilities by means of Reasonable Available Control Technology (RACT).

DATES: Written comments must be received by July 22, 2002.

ADDRESSES: Written comments should be addressed to Mr. Thomas H. Diggs, Chief, Air Planning Section (6PDL), at the EPA Region 6 Office listed below. Copies of documents relevant to this action are available for public inspection during normal business hours at the following locations. Anyone wanting to examine these documents should make an appointment with the appropriate office at least 24 hours in advance.

Environmental Protection Agency, Region 6, Air Planning Section (6PDL), 1445 Ross Avenue, Suite 700, Dallas, Texas 75202–2733

Louisiana Department of Environmental Quality, Air Quality Division, H. B. Garlock Building, 7290 Bluebonnet Blvd., Baton Rouge, LA 70810

FOR FURTHER INFORMATION CONTACT: Joe Kordzi of the EPA Region 6 Air Planning Section, at (214) 665–7186 and at the Region 6 address above.

SUPPLEMENTARY INFORMATION: In the “Rules and Regulations” section of this **Federal Register**, we are approving the State’s request as a direct final rule without prior proposal because we view this as a noncontroversial revision and anticipate no adverse comment. We have explained our reasons for this approval in the preamble to the direct final rule. If we receive no relevant adverse comment, we will not take further action on this proposed rule. If we receive relevant adverse comment, we will withdraw the direct final rule and it will not take effect. We will address all public comments in a

subsequent final rule based on this proposed rule. We will not institute a second comment period on this action. Any parties interested in commenting must do so at this time.

For further information, please see the information provided in the direct final action that is located in the “Rules and Regulations” section of this **Federal Register** publication.

Authority: 42 U.S.C. 7401 *et seq.*

Dated: June 9, 2002.

Lawrence E. Starfield,

Acting Regional Administrator, Region 6.

[FR Doc. 02–15454 Filed 6–19–02; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 300

[FRL-7224-7]

National Oil and Hazardous Substances Pollution Contingency Plan; National Priorities List

AGENCY: Environmental Protection Agency.

ACTION: Notice of intent for partial deletion of the Facility Area portion of the A.O. Polymer Site from the National Priorities List.

SUMMARY: The Environmental Protection Agency (EPA) Region II announces its intent to delete the Facility Area portion of the A.O. Polymer Site (Site) located in Sussex County, New Jersey, from the National Priorities List (NPL) and requests public comment on this action. The NPL constitutes Appendix B to the National Oil and Hazardous Substances Pollution Contingency Plan (NCP), 40 CFR Part 300, which EPA promulgated pursuant to Section 105 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). EPA and the State of New Jersey (State), through the Department of Environmental Protection, have determined that all appropriate response actions relating to the Facility Area portion of the Site have been implemented. This partial deletion pertains only to the Facility Area portion of the Site and does not include the other portions of the Site.

The purpose of the proposed deletion of the Facility Area is to remove remediated and potentially useful property from the NPL, thereby making the land available for beneficial reuse.

EPA compiled Facility Area EPA documents, such as soil sample results and locations, maps, Pollution Reports, and other relevant deletion