

\$3,250 + \$3125)) and A has an accumulated FUTA tax liability in the amount of \$137. Accordingly, the exception in paragraph (a)(2)(ii) of this section does not apply. A is, however, a *de minimis* depositor under paragraph (a)(2)(i) of this section and is, therefore, not required to deposit FUTA taxes for the second calendar quarter.

Example 3. On June 30, 2002, B and C quit employment with A. The following day, A hires E, a full-time employee who is paid an annual salary of \$40,000 in semi-monthly installments and who also claims single filing status with one exemption on Form W-4. During the third quarter, D is paid \$3,750 and E is paid \$10,000. The employees' share of FICA tax for the quarter is \$1,051.88 (.0765 × (\$3,750 + \$10,000)), A's matching FICA tax is also \$1,051.88, and Federal income tax withheld from D and E is \$1,609. The *de minimis* rule of § 31.6302-1(f)(4) does not apply because the amount of accumulated employment taxes for the quarter (\$3,712.76) is not less than \$2,500 and A may not satisfy its obligation to deposit employment taxes by remitting the taxes with a timely filed return. All amounts paid to D in the third quarter are subject to the FUTA tax because the total amount paid to D through the end of the quarter does not exceed the \$7,000 annual limit. The tax also applies to the first \$7,000 paid to E. A's FUTA tax liability for the third quarter is \$86 (.008 × (\$3,750 + \$7,000)) and A has an accumulated FUTA tax liability of \$223. Because A is not a *de minimis* depositor under paragraph (a)(2)(i) of this section and A's accumulated FUTA tax liability exceeds \$100, neither of the exceptions in this paragraph (a)(2) apply and A is required to deposit the accumulated FUTA tax liability on or before October 31, 2004.

(3) *Requirement for deposit in lieu of payment with return.* If the amount of tax reportable on a return on Form 940 for a calendar year beginning after December 31, 2003, exceeds by more than \$100 the sum of the amount deposited by the employer pursuant to paragraph (a)(1) of this section for such calendar year and the employer does not qualify as a *de minimis* depositor under paragraph (a)(2)(i) of this section during the last quarter of the calendar year, the employer shall, on or before the last day of the first calendar month following the calendar year for which the return is required to be filed, deposit the balance of the tax due with an authorized financial institution. If the amount of tax reportable on a return on Form 940 for a calendar year beginning after December 31, 2003, does not exceed by more than \$100 the sum of the amount deposited by the employer pursuant to paragraph (a)(1) of this section for such calendar year or if the employer qualifies as a *de minimis* depositor under paragraph (a)(2)(i) of this section during the last quarter of the calendar year, the employer may, on or before the last day of the first calendar month

following the calendar year for which the return is required to be filed, remit the balance of the tax at the time and place fixed for filing the return.

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Robert E. Wenzel,

Deputy Commissioner for Services and Enforcement.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD07-03-072]

RIN 1625-AA09

Drawbridge Operation Regulations; Gulf Intracoastal Waterway, Boca Grande, Charlotte County, FL

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to change the operating regulations and the name of the Gasparilla Island Causeway bridge, across the Gulf Intracoastal Waterway, mile 34.3, in Boca Grande, Florida. The proposed rule would require the bridge to open only two times an hour during the weekdays and four times an hour during certain times on the weekends and Federal holidays. This change would improve the flow of vehicular traffic while not significantly impacting navigation.

DATES: Comments and related material must reach the Coast Guard on or before September 15, 2003.

ADDRESSES: You may mail comments and related material to Commander (obr), Seventh Coast Guard District, 909 SE. 1st Ave, Room 432, Miami, Florida, 33131. Comments and material received from the public, as well as documents indicated in the preamble as being available in the docket, will become part of this docket and are available for inspection or copying at Commander (obr), Seventh Coast Guard District, 909 SE. 1st Avenue, Room 432, Miami, Florida, 33131, between 8 a.m. and 4:30 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Mr. Barry Dragon, Seventh Coast Guard District, Bridge Branch, 909 SE. 1st Ave Miami, Florida, 33131, telephone number 305-415-6743.

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 [CGD07-03-072], 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 to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. However, you may submit a request for a meeting by writing to Bridge Branch, Seventh Coast Guard District, 909 SE. 1st Ave, Room 432, Miami, Florida, 33131, 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

The Gasparilla Island Causeway bridge across the Gulf Intracoastal Waterway, mile 34.3, is a swingbridge with a vertical clearance of 9 feet at mean high water and a horizontal clearance of 81 feet. The current operating regulations published in 33 CFR 117.287(a-1), require the bridge to open on signal; except that, from January 1 to May 31, from 7 a.m. to 5 p.m., the bridge need open only on the hour, quarter hour, half hour and three quarter hour. The bridge owner requested a change to the bridge operating schedule so that the bridge must open on signal, except that from 7 a.m. to 6 p.m., Monday through Friday, except Federal holidays, the bridge need open only on the hour and half hour, and, from 7 a.m. to 6 p.m. on weekends and Federal holidays, the bridge need open only on the hour, quarter hour, half hour and three quarter hour. This regulatory proposal would ease vehicular traffic congestion while providing for the reasonable needs of navigation. The bridge currently opens less than two times per hour on both weekdays and weekends.

In addition, the owner requested that the name of the bridge be changed to the Boca Grande Swingbridge, as it is known locally. The local name is more

descriptive of the bridge's swingbridge design.

Discussion of Proposed Rule

The proposed rule would require the bridge to open on signal, except that, from 7 a.m. to 6 p.m., Monday through Friday, except Federal holidays, the bridge need open only on the hour and half hour, and from 7 a.m. to 6 p.m. on weekends and Federal holidays, the bridge need open only on the hour, quarter hour, half hour and three quarter hour. This proposed rule would also change the name of the bridge to the Boca Grande Swingbridge.

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 Homeland Security (DHS).

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary because the proposed rule provides for regular openings that will accommodate the reasonable needs of navigation.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have 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, 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 because the proposed rule allows for regular bridge openings and would meet the reasonable needs of navigation.

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 proposed rule would economically affect it.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Public Law 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 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 person listed under **FOR FURTHER INFORMATION CONTACT**. 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 comment on actions by employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247).

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. 3501-3520).

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 proposed 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. Although this proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

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 Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

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

Energy Effects

We have 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. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

Environment

We have analyzed this proposed rule under Commandant Instruction M16475.ID, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321-4370f), and have concluded that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this rule is categorically excluded, under figure 2-1, paragraph (32)(e), of the

Instruction from further environmental documentation. Under figure 2-1, paragraph (32)(e), of the Instruction, an "Environmental Analysis Check List" and a "Categorical Exclusion Determination" are not required for this rule. Comments on this section will be considered before we make the final decision on whether to categorically exclude this rule from further environmental review.

List of Subjects in 33 CFR Part 117

Bridges

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 117 as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

1. The authority citation for part 117 continues to read as follows:

Authority: 33 U.S.C. 499; Department of Homeland Security Delegation No. 0170.1; 33 CFR 1.05-1(g); Section 117.255 also issued under authority of Pub. L. 102-587, 106 Stat. 5039.

2. Section 117.287 (a-1) is revised to read as follows:

§ 117.287 Gulf Intracoastal Waterway.

(a-1) The draw of the Boca Grande Swingbridge, mile 34.3, shall open on signal; except that, from 7 a.m. to 6 p.m., Monday through Friday, except Federal holidays, the draw need open only on the hour and half hour. On Saturday, Sunday and Federal holidays from 7 a.m. to 6 p.m., the draw need open only on the hour, quarter hour, half hour and three quarter hour.

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Dated: July 3, 2003.

Harvey Johnson Jr.,

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

[FR Doc. 03-18136 Filed 7-16-03; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 54

[WC Docket No. 03-109; FCC 03-120]

Lifeline and Link-Up Programs

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: In this document, the Commission seeks comment on the *Recommended Decision*, of the Federal-State Joint Board on Universal Service (Joint Board) regarding modifications to

the Lifeline and Link-Up programs. The Commission seeks comment regarding the Joint Board's recommendations.

DATES: Comments are due on or before August 18, 2003. Reply comments are due on or before September 2, 2003.

ADDRESSES: Federal Communications Commission, 445 12th Street, SW., Washington, DC 20554. See

SUPPLEMENTARY INFORMATION for filing instructions.

FOR FURTHER INFORMATION CONTACT:

Shannon Lipp, Attorney, Telecommunications Access Policy, Wireline Competition Bureau, (202) 418-7400.

SUPPLEMENTARY INFORMATION: This is a summary of the Commission's Notice of Proposed Rulemaking in WC Docket No. 03-109, FCC 03-120, released on June 9, 2003. The full text of this document is available for public inspection during regular business hours in the FCC Reference Center, Room CY-A257, 445 12th Street, SW., Washington, DC 20554.

I. Introduction

1. In this Notice of Proposed Rulemaking (NPRM), the Commission seeks comment on the *Recommended Decision* of the Federal-State Joint Board on Universal Service (Joint Board) regarding modifications to the Lifeline and Link-Up programs. In its *Recommended Decision*, the Joint Board recommended that the Commission expand the default federal eligibility criteria to include an income-based criterion and additional means-tested programs. In addition, the Joint Board recommended that the Commission require states, under certain circumstances, to adopt verification procedures. Finally, to more effectively target low-income consumers, the Joint Board recommended that the Commission provide outreach guidelines for the Lifeline/Link-Up program.

2. The Commission notes that the Joint Board recommended that the Commission specifically seek comment on several issues. In particular, the Joint Board recommended that the Commission seek more information about the reasons for differences in low-income penetration rates over time and among states. The Joint Board recommended that the Commission adopt a voluntary information collection from the states regarding their Lifeline/Link-Up programs, and seek comment on the survey's format and questions. The Joint Board also recommended that the Commission seek comment on whether it would be possible to modify the Link-Up program to directly address

barriers posed by outstanding unpaid balances for local and long distance services. In addition, the Joint Board recommended that the Commission obtain more information about how an appeals process for the termination of Lifeline benefits could work and whether 60 days was an appropriate time period for a consumer to appeal. Finally, the Joint Board recommended that the Commission seek comment on whether states could adopt verification of continued Lifeline eligibility procedures within one year. The Commission encourages commenters to address these issues in their comments.

3. In addition, the Commission seeks comment on several minor changes to clarify and streamline our rules. Section 52.33(a)(1)(i)(C) of the Commission's rules states that "Lifeline Assistance Program customers shall not receive the monthly number-portability charge." However, this rule is not referenced in § 54.401 of the Commission's rules where Lifeline is defined. The Commission proposes to add paragraph (e) to § 54.401 to clarify that Lifeline customers are exempt from the monthly number-portability charge, cross-referencing § 52.33(a)(1)(i)(C). Additionally, in the *First Report and Order*, 62 FR 32862, June 17, 1997, the Commission adopted the Joint Board's recommendation to prohibit service deposit requirements for customers who accept toll limitation. Currently, § 54.401(c) states that, "[e]ligible telecommunications carriers may not collect a service deposit in order to initiate Lifeline service, if the qualifying low-income consumer voluntarily elects toll blocking from the carrier, where available. If toll blocking is unavailable, the carrier may charge a service deposit." The Commission proposes to amend this section by replacing "toll blocking" with "toll limitation" to make this rule consistent with the *First Report and Order*. Finally, subpart G of part 36 of our rules, Lifeline Connection Assistance Expense Allocation, states that "[t]his subpart shall be effective through December 31, 1997. On January 1, 1998, Lifeline Connection Assistance shall be provided in accordance with part 54, subpart E of this chapter." Because §§ 36.701 through 36.741 contained in this subpart are no longer effective, the Commission proposes to remove this subpart from our rules.

II. Procedural Issues

A. Ex Parte Presentations

4. This is a permit but disclose rulemaking proceeding. *Ex parte* presentations are permitted, except during the Sunshine Agenda period, as