

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *
Section 1.42–1 also issued under 26 U.S.C. 42(n); * * *

■ **Par. 2.** Section 1.42–1 is added to read as follows:

§ 1.42–1 Limitation on low-income housing credit allowed with respect to qualified low-income buildings receiving housing credit allocations from a State or local housing credit agency.

(a) through (g) [Reserved]. For further guidance, see § 1.42–1T(a) through (g).

(h) *Filing of forms.* A completed Form 8586, “Low-Income Housing Credit,” must be filed with the owner’s Federal income tax return for each taxable year the owner of a qualified low-income building is claiming the low-income housing credit under section 42(a). A completed Form 8609, “Low-Income Housing Credit Allocation Certification,” must be filed with the owner’s Federal income tax return for each of the 15 taxable years of the compliance period. Failure to comply with the requirement of the preceding sentence for any taxable year after the first taxable year in the credit period will be treated as a mathematical or clerical error for purposes of section 6213(b)(1) and (g)(2).

(i) [Reserved]. For further guidance, see § 1.42–1T(i).

(j) *Effective date.* Section 1.42–1(h) applies to forms filed on or after January 27, 2004. The rule that applies for forms filed before January 27, 2004 is contained in § 1.42–1T(h) in effect before January 27, 2004 (see 26 CFR part 1 revised as of April 1, 2003).

■ **Par. 3.** Section 1.42–1T is amended by:

■ 1. Removing the last two sentences in paragraph (e)(1).

■ 2. Revising paragraph (h).

■ The revision reads as follows:

§ 1.42–1T Limitation on low-income housing credit allowed with respect to qualified low-income buildings receiving housing credit allocations from a State or local housing credit agency (temporary).

(h) *Filing of forms.* For further guidance, see § 1.42–1(h).
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Approved: January 19, 2004.

Mark E. Mathews,

Deputy Commissioner for Services and Enforcement.

Pamela F. Olson,

Assistant Secretary of the Treasury.

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Parts 4, 5, 13, 19, 24, 25, 28, 70, 194, and 252

[T.D. TTB–8]

RIN 1513–AA76

Exportation of Liquors; Recodification of Regulations; Administrative Changes Due to the Homeland Security Act of 2002

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

ACTION: Final rule; Treasury decision.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau is recodifying its regulations pertaining to exportation of liquors. Due to the Homeland Security Act, we are also making administrative changes to these regulations to reflect the Bureau’s new name and organizational structure. This document does not include any substantive regulatory changes.

DATES: This rule is effective on January 27, 2004.

FOR FURTHER INFORMATION CONTACT: Lisa M. Gesser, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 128, Morganza, Maryland 20660; (301–290–1460) or e-mail Lisa.Gesser@ttb.gov.

SUPPLEMENTARY INFORMATION:

Background

As a part of our continuing efforts to reorganize title 27, chapter I, Code of Federal Regulations (27 CFR), we are removing all of part 252, Exportation of Liquors, from subchapter M—Alcohol, Tobacco and Other Excise Taxes, and recodifying it as part 28 in subchapter A—Liquor, of that chapter. We are also changing the title of subchapter A to “Subchapter A—Alcohol” and are revising the title of the new part 28 to read “Part 28—Exportation of Alcohol.” These changes better describe the contents of that subchapter and part. The table below shows from which section of part 252 the requirements of part 28 are derived.

In addition, because section 1111 of the Homeland Security Act of 2002 (Public Law 107–296, 116 Stat. 2135) divided the Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, into two separate agencies, the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) in the Department of Justice, and the Alcohol and Tobacco Tax and Trade Bureau (TTB), which remains in the Department of the

Treasury, we are making administrative changes to part 28. This reorganization requires us to amend each of the CFR parts under our jurisdiction to reflect our Bureau’s new name and organizational structure.

DERIVATION TABLE FOR PART 28

The requirements of section:	Are derived from section:
Subpart A	
28.1	252.1
28.2	252.2
28.3	252.3
28.4	252.4
Subpart B	
28.11	252.11
Subpart C	
28.20	252.20
28.21	252.21
28.22	252.22
28.23	252.23
28.25	252.25
28.26	252.26
28.27	252.27
28.28	252.28
28.30	252.30
28.35	252.35
28.36	252.36
28.37	252.37
28.38	252.38
28.40	252.40
28.41	252.41
28.42	252.42
28.43	252.43
28.45	252.45
28.48	252.48
Subpart D	
28.51	252.51
28.52	252.52
28.52a	252.52a
28.52b	252.52b
28.53	252.53
28.54	252.54
28.55	252.55
28.56	252.56
28.57	252.57
28.58	252.58
28.59	252.59
28.60	252.60
28.61	252.61
28.62	252.62
28.63	252.63
28.64	252.64
28.65	252.65
28.66	252.66
28.67	252.67
28.70	252.70
28.71	252.71
28.72	252.72
28.73	252.73
28.74	252.74
28.80	252.80
Subpart E	
28.91	252.91

DERIVATION TABLE FOR PART 28—
Continued

The requirements of section:	Are derived from section:
28.92	252.92
28.93	252.93
28.94	252.94
28.95	252.95
28.96	252.96
28.97	252.97
28.98	252.98
28.100	252.100
28.101	252.101
28.102	252.102
28.103	252.103
28.104	252.104
28.105	252.105
28.106	252.106
28.107	252.107
28.110	252.110
28.115	252.115
28.116	252.116
28.117	252.117
28.118	252.118

Subpart F

28.121	252.121
28.122	252.122
28.123	252.123
28.124	252.124
28.125	252.125
28.126	252.126
28.127	252.127
28.130	252.130
28.131	252.131
28.132	252.132
28.133	252.133

Subpart G

28.141	252.141
28.142	252.142
28.143	252.143
28.144	252.144
28.145	252.145
28.146	252.146
28.147	252.147
28.148	252.148
28.149	252.149
28.150	252.150

Subpart H

28.151	252.151
28.152	252.152
28.153	252.153
28.154	252.154
28.155	252.155
28.156	252.156
28.160	252.160
28.161	252.161
28.162	252.162
28.163	252.163

Subpart I

28.171	252.171
28.190	252.190
28.191	252.191
28.192	252.192
28.193	252.193
28.194	252.194
28.195	252.195

DERIVATION TABLE FOR PART 28—
Continued

The requirements of section:	Are derived from section:
28.195b	252.195b
28.196	252.196
28.197	252.197
28.198	252.198
28.199	252.199

Subpart J [Reserved]

Subpart K

28.211	252.211
28.212	252.212
28.213	252.213
28.214	252.214
28.215	252.215
28.216	252.216
28.217	252.217
28.218	252.218
28.219	252.219
28.220	252.220
28.220a	252.220a

Subpart L

28.221	252.221
28.222	252.222
28.223	252.223
28.225	252.225
28.226	252.226
28.227	252.227
28.230	252.230

Subpart M

28.241	252.241
28.242	252.242
28.243	252.243
28.244	252.244
28.244a	252.244a
28.245	252.245
28.246	252.246
28.247	252.247
28.250	252.250
28.251	252.251
28.252	252.252
28.253	252.253

Subpart N

28.261	252.261
28.262	252.262
28.263	252.263
28.264	252.264
28.265	252.265
28.266	252.266
28.267	252.267
28.268	252.268
28.269	252.269
28.275	252.275
28.280	252.280
28.281	252.281
28.282	252.282
28.285	252.285
28.286	252.286
28.290	252.290
28.291	252.291
28.295	252.295

Subpart O

28.301	252.301
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DERIVATION TABLE FOR PART 28—
Continued

The requirements of section:	Are derived from section:
28.302	252.302
28.303	252.303
28.304	252.304
28.310	252.310
28.315	252.315
28.316	252.316
28.317	252.317
28.318	252.318
28.320	252.320
28.321	252.321

Subpart P

28.331	252.331
28.332	252.332
28.333	252.333
28.334	252.334
28.335	252.335

Paperwork Reduction Act

The provisions of the Paperwork Reduction Act of 1995, Public Law 104-13, 44 U.S.C. chapter 35, and its implementing regulations, 5 CFR part 1320, do not apply to this final rule because there are no new or revised recordkeeping or reporting requirements.

Regulatory Flexibility Act

Because no notice of proposed rulemaking is required for this rule under the Administrative Procedure Act (5 U.S.C. 553), the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) do not apply.

Executive Order 12866

This final rule is not a significant regulatory action as defined in Executive Order 12866. Accordingly, this final rule is not subject to the analysis this Executive Order requires.

Administrative Procedure Act

Because this final rule merely makes technical amendments to improve the organization of the regulations, no notice of proposed rulemaking and public comment period is required under 5 U.S.C. 553(b)(B). Similarly, because this final rule makes no substantive changes and is merely a recodification of existing regulations, this final rule is not subject to the effective date limitation of 5 U.S.C. 553(d).

Drafting Information

The principal author of this document is Lisa M. Gesser, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau.

List of Subjects

27 CFR Part 4

Advertising, Customs duties and inspection, Imports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Trade practices, Wine.

27 CFR Part 5

Advertising, Customs duties and inspection, Imports, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Trade practices.

27 CFR Part 13

Administrative practice and procedure, Alcohol and alcoholic beverages, Labeling.

27 CFR Part 19

Caribbean Basin initiative, Claims, Electronic funds transfers, Excise taxes, Exports, Gasohol, Imports, Labeling, Liquors, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Research, Security measures, Surety bonds, Vinegar, Virgin Islands, Warehouses.

27 CFR Part 24

Administrative practice and procedure, Claims, Electronic funds transfers, Excise taxes, Exports, Food additives, Fruit juices, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Research, Scientific equipment, Spices and flavorings, Surety bonds, Vinegar, Warehouses, Wine.

27 CFR Part 25

Beer, Claims, Electronic funds transfers, Excise taxes, Exports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Research, Surety bonds.

27 CFR Part 28

Aircraft, Alcohol and alcoholic beverages, Armed forces, Beer, Claims, Excise taxes, Exports, Foreign trade zones, Labeling, Liquors, Packaging and

containers, Reporting and recordkeeping requirements, Surety bonds, Vessels, Warehouses, Wine.

27 CFR Part 70

Administrative practice and procedure, Claims, Excise taxes, Freedom of information, Law enforcement, Penalties, Reporting and recordkeeping requirements, Surety bonds.

27 CFR Part 194

Alcohol and alcoholic beverages, Claims, Excise taxes, Exports, Packaging and containers, Reporting and recordkeeping requirements.

27 CFR Part 252

Aircraft, Alcohol and alcoholic beverages, Armed forces, Beer, Claims, Excise taxes, Exports, Foreign trade zones, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Surety bonds, Vessels, Warehouses, Wine.

Authority and Issuance

■ For the reasons discussed in the preamble, we amend title 27, chapter I, Code of Federal Regulations as follows:

SUBCHAPTER A—ALCOHOL

■ 1. Revise the heading of subchapter A to read as set forth above.

PART 4—LABELING AND ADVERTISING OF WINE

■ 2. The authority citation for 27 CFR part 4 continues to read as follows:

Authority: 27 U.S.C. 205, unless otherwise noted.

§ 4.5 [Amended]

■ 3. Amend § 4.5 by removing the reference to “27 CFR Part 252—Exportation of Liquors” and adding, in part number order, a reference to “27 CFR Part 28—Exportation of Alcohol.”

PART 5—LABELING AND ADVERTISING OF DISTILLED SPIRITS

■ 4. The authority citation for 27 CFR part 5 continues to read as follows:

Authority: 26 U.S.C. 5301, 7805; 27 U.S.C. 205.

§ 5.2 [Amended]

■ 5. Amend § 5.2 by removing the reference to “27 CFR Part 252—Exportation of Liquors” and adding, in part number order, a reference to “27 CFR Part 28—Exportation of Alcohol.”

PART 13—LABELING PROCEEDINGS

■ 6. The authority citation for 27 CFR part 13 continues to read as follows:

Authority: 27 U.S.C. 205(e), 26 U.S.C. 5301 and 7805.

§ 13.3 [Amended]

■ 7. Amend § 13.3 by removing the reference to “27 CFR Part 252—Exportation of Liquors” and adding, in part number order, a reference to “27 CFR Part 28—Exportation of Alcohol.”

PART 19—DISTILLED SPIRITS PLANTS

■ 8. The authority citation for 27 CFR part 19 continues to read as follows:

Authority: 19 U.S.C. 81c, 1311; 26 U.S.C. 5001, 5002, 5004–5006, 5008, 5010, 5041, 5061, 5062, 5066, 5081, 5101, 5111–5113, 5142, 5143, 5146, 5171–5173, 5175, 5176, 5178–5181, 5201–5204, 5206, 5207, 5211–5215, 5221–5223, 5231, 5232, 5235, 5236, 5241–5243, 5271, 5273, 5301, 5311–5313, 5362, 5370, 5373, 5501–5505, 5551–5555, 5559, 5561, 5562, 5601, 5612, 5682, 6001, 6065, 6109, 6302, 6311, 6676, 6806, 7011, 7510, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

§ 19.3 [Amended]

■ 9. Amend § 19.3 by removing the reference to “27 CFR Part 252—Exportation of Liquors” and adding, in part number order, a reference to “27 CFR Part 28—Exportation of Alcohol.”

§§ 19.46, 19.396, 19.397, 19.531, 19.540, 19.605, 19.606, 19.607, 19.608, 19.685, 19.686, 19.687, and 19.769 [Amended]

■ 10. Amend the above referenced sections as follows:

Amend:	By removing the reference to:	And replacing it with:
§ 19.46	27 CFR part 252	27 CFR part 28.
§ 19.396	27 CFR part 252	27 CFR part 28.
§ 19.397	27 CFR part 252	27 CFR part 28.
§ 19.397	27 CFR 252.195b	27 CFR 28.195b.
§ 19.397	27 CFR 252.92	27 CFR 28.92.
§ 19.531(h)	27 CFR part 252	27 CFR part 28.
§ 19.540(a)	Part 252	Part 28.
§ 19.605(a)(1)	27 CFR part 252	27 CFR part 28.
§ 19.606(c)	27 CFR part 252	27 CFR part 28.
§ 19.607(a)(6)	27 CFR part 252	27 CFR part 28.
§ 19.608(a)(7)	27 CFR part 252	27 CFR part 28.
§ 19.685(a)	27 CFR part 252	27 CFR part 28.
§ 19.685(a)	27 CFR part 20, 22, or 252	27 CFR part 20, 22, or 28.

Amend:	By removing the reference to:	And replacing it with:
§ 19.686(a) (two times)	27 CFR part 252	27 CFR part 28.
§ 19.687	27 CFR 252.197 through 252.199	27 CFR 28.197 through 28.199.
§ 19.769 (introductory text)	Part 252	Part 28.

PART 24—WINE

■ 11. The authority citation for 27 CFR part 24 continues to read as follows:

Authority: 5 U.S.C. 552(a); 26 U.S.C. 5001, 5008, 5041, 5042, 5044, 5061, 5062, 5081, 5111–5113, 5121, 5122, 5142, 5143, 5173, 5206, 5214, 5215, 5351, 5353, 5354, 5356, 5357, 5361, 5362, 5364–5373, 5381–5388,

5391, 5392, 5511, 5551, 5552, 5661, 5662, 5684, 6065, 6091, 6109, 6301, 6302, 6311, 6651, 6676, 7011, 7302, 7342, 7502, 7503, 7606, 7805, 7851; 31 U.S.C. 9301, 9303, 9304, 9306.

§ 24.4 [Amended]

■ 12. Amend § 24.4 by removing the reference to “27 CFR Part 252—

Exportation of Liquors” and adding, in part number order, a reference to “27 CFR Part 28—Exportation of Alcohol.”

§§ 24.67 and 24.292 [Amended]

■ 13. Amend the above referenced sections as follows:

Amend:	By removing the reference to:	And replacing it with:
§ 24.67(a)	27 CFR part 252	27 CFR part 28.
§ 24.292(a)	Part 252	Part 28.
§ 24.292(b)	Part 252	Part 28.

PART 25—BEER

■ 14. The authority citation for 27 CFR part 25 continues to read as follows:

Authority: 19 U.S.C. 81c; 26 U.S.C. 5002, 5051–5054, 5056, 5061, 5091, 5111, 5113, 5142, 5143, 5146, 5222, 5401–5403, 5411–5417, 5551, 5552, 5555, 5556, 5671, 5673,

5684, 6011, 6061, 6065, 6091, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6651, 6656, 6676, 6806, 7011, 7342, 7606, 7805; 31 U.S.C. 9301, 9303–9308.

§ 25.4 [Amended]

■ 15. Amend § 25.4 by removing the reference to “27 CFR Part 252—

Exportation of Liquors” and adding, in part number order, a reference to “27 CFR Part 28—Exportation of Alcohol.”

§§ 25.145, 25.203, and 25.261 [Amended]

■ 16. Amend the above referenced sections as follows:

Amend:	By removing the reference to:	And replacing it with:
§ 25.145(b)(4)	Part 252	Part 28.
§ 25.203	Part 252	Part 28.
§ 25.261(a)(4)	Part 252	Part 28.

PART 70—PROCEDURE AND ADMINISTRATION

■ 17. The authority citation for 27 CFR part 70 continues to read as follows:

Authority: 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5146, 5203, 5207, 5275, 5367, 5415, 5504, 5555, 5684(a), 5741, 5761(b),

5802, 6020, 6021, 6064, 6102, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331–6343, 6401–6404, 6407, 6416, 6423, 6501–6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656–6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207,

7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601–7606, 7608–7610, 7622, 7623, 7653, 7805.

§§ 70.411, 70.414, and 70.462 [Amended]

■ 18. Amend the above referenced sections as follows:

Amend:	By removing the reference to:	And replacing it with:
§ 70.411(c)(28)	Part 252	Part 28.
§ 70.414(f)(2)	Part 252	Part 28.
§ 70.414(f)(2)	Parts 19 and 252	Parts 19 and 28.
§ 70.462	27 CFR part 252	27 CFR part 28.

PART 194—LIQUOR DEALERS

■ 19. The authority citation for 27 CFR part 194 continues to read as follows:

Authority: 26 U.S.C. 5001, 5002, 5111–5114, 5116, 5117, 5121–5124, 5142, 5143, 5145, 5146, 5206, 5207, 5301, 5352, 5555, 5613, 5681, 5691, 6001, 6011, 6061, 6065, 6071, 6091, 6109, 6151, 6311, 6314, 6402, 6511, 6601, 6621, 6651, 6657, 7011, 7805.

§ 194.281 [Amended]

■ 20. Amend § 194.281 as follows:

■ a. Remove the reference to “§ 252.171” and add, in its place, a reference to “§ 28.171”.

■ b. Remove the reference to “Parts 19 and 252” and add, in its place, a reference to “Parts 19 and 28”.

PART 252—[REDESIGNATED AS PART 28]

■ 21. Transfer 27 CFR part 252 from chapter I, subchapter M, to chapter I, subchapter A and redesignate as 27 CFR part 28.

PART 28—EXPORTATION OF LIQUORS

■ 22. The authority citation for the newly redesignated 27 CFR part 28 continues to read as follows:

Authority: 5 U.S.C. 552(a); 19 U.S.C. 81c, 1202; 26 U.S.C. 5001, 5007, 5008, 5041, 5051, 5054, 5061, 5111, 5112, 5114, 5121, 5122,

5124, 5201, 5205, 5207, 5232, 5273, 5301, 5313, 5555, 6302, 7805; 27 U.S.C. 203, 205; 44 U.S.C. 3504(h).

PART 28—EXPORTATION OF ALCOHOL

■ 23. Revise the heading of the newly redesignated part 28 to read as set forth above.

§§ 28.2 and 28.4 [Amended]

■ 24. Amend the above referenced sections as follows:

Amend:	By removing the reference to:	And adding in its place:
§ 28.2(a)	ATF	TTB.
§ 28.2(b)	ATF Web site (http://www.ATF.treas.gov)	TTB Web site (http://www.ttb.gov).
§ 28.4 (section heading)	Director	Administrator.
§ 28.4	Director	Administrator.
§ 28.4 (two times)	Part 252	Part 28.
§ 28.4 (two times)	ATF officers	TTB officers.
§ 28.4 (two times)	ATF Order 1130.27	TTB Order 1135.28.
§ 28.4	Director's	Administrator's.
§ 28.4	ATF delegation	TTB delegation.
§ 28.4	ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150–5950.	Distribution Center, P.O. Box 5950, Springfield, Virginia 22150–5950.
§ 28.4	ATF Web site (http://www.ATF.treas.gov)	TTB Web site (http://www.ttb.gov).

§ 28.11 [Amended]

■ 25. Amend § 28.11 as follows:

■ a. Remove the definition of “Appropriate ATF officer” and add, in its place, the definition of “Appropriate TTB officer” to read as follows: “*Appropriate TTB officer.* An officer or employee of the Alcohol and Tobacco

Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.28, Delegation of the Administrator’s Authorities in 27 CFR part 28, Exportation of Alcohol.”

■ b. Remove the definition of “Director” and add, in alphabetical order, the

definition of “Administrator” to read as follows: “*Administrator.* The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.”

■ c. Remove the definition of “District Director.”

■ 26. Amend part 28 as follows:

AMENDMENT TABLE FOR PART 28

Amend:	By removing the reference to:	And adding in its place:
§ 28.20(a)(1) (two times)	ATF	TTB.
§ 28.20(a)(2) (introductory text heading)	ATF	TTB.
§ 28.20(a)(2) (introductory text)	ATF	TTB.
§ 28.20(a)(3)	ATF	TTB.
§ 28.20(a)(4)	ATF	TTB.
§ 28.20(b)(1)	ATF	TTB.
§ 28.20(b)(2) (introductory text heading)	ATF	TTB.
§ 28.20(b)(2) (introductory text)	ATF	TTB.
§ 28.20(b)(3)	ATF	TTB.
§ 28.20(c) (two times)	ATF	TTB.
§ 28.21(b)	§ 252.22	§ 28.22.
§ 28.21(e)	§ 252.22	§ 28.22.
§ 28.22	§ 252.21	§ 28.21.
§ 28.22 (five times)	ATF	TTB.
§ 28.22 (Note:)	ATF	TTB.
§ 28.23	ATF	TTB.
§ 28.25	§ 252.63 or § 252.64	§ 28.63 or § 28.64.
§ 28.26(a)(1)	§ 252.27	§ 28.27.
§ 28.26(b)	§ 252.28	§ 28.28.
§ 28.27	§ 252.122(a)	§ 28.122(a).
§ 28.27	§ 252.28	§ 28.28.
§ 28.28	§ 252.26(a) or (b) and § 252.27	§ 28.26(a) or (b) and § 28.27.
§ 28.28	§§ 252.26(a)(2) and 252.27	§§ 28.26(a)(2) and 28.27.
§ 28.30(a)	ATF	TTB.
§ 28.35	ATF	TTB.
§ 28.36 (introductory text)	ATF	TTB.
§ 28.36(c) (two times)	ATF	TTB.
§ 28.36 (concluding text) (two times)	ATF	TTB.
§ 28.37 (section heading)	ATF	TTB.
§ 28.37 (three times)	ATF	TTB.
§ 28.38 (two times)	ATF	TTB.
§ 28.40(a)	§ 252.250	§ 28.250.
§ 28.40(b)	§ 252.251	§ 28.251.
§ 28.40(c)	§ 252.252	§ 28.252.

AMENDMENT TABLE FOR PART 28—Continued

Amend:	By removing the reference to:	And adding in its place:
§ 28.40(d)	§ 252.250	§ 28.250.
§ 28.40(e)	§ 252.253	§ 28.253.
§ 28.41	§ 252.268	§ 28.268.
§ 28.42	§ 252.250	§ 28.250.
§ 28.43(a)(2)	§ 252.275	§ 28.275.
§ 28.43(a)(3)	§ 252.250	§ 28.250.
§ 28.43(a)(3)	§ 252.251	§ 28.251.
§ 28.43(a)(3)	§ 252.252	§ 28.252.
§ 28.43(a)(4)	§ 252.253	§ 28.253.
§ 28.43(a)(6)	ATF	TTB.
§ 28.43(b)(1)	§ 252.23	§ 28.23.
§ 28.43(b)(2)	§§ 252.264 or 252.282	§§ 28.264 or 28.282.
§ 28.43(b)(3)	ATF	TTB.
§ 28.45	ATF	TTB.
§ 28.52a	ATF	TTB.
§ 28.55	ATF	TTB.
§ 28.56 (introductory text)	ATF	TTB.
§ 28.57 (section heading)	Director	Administrator.
28.57	ATF	TTB.
§ 28.57 (two times)	Director	Administrator.
§ 28.58(a)	§ 252.91	§ 28.91.
§ 28.58(b)	§ 252.121	§ 28.121.
§ 28.58(c)	§ 252.151	§ 28.151.
§ 28.58(c)	ATF	TTB.
§ 28.59	§ 252.121	§ 28.121.
§ 28.60	§ 252.141	§ 28.141.
§ 28.61	§ 252.91(a)(1), (2), (3), (5), or § 252.121(a), (b), (c), or (d)	28.91(a)(1), (2), (3), (5), or § 28.121(a), (b), (c), or (d).
§ 28.61	ATF	TTB.
§ 28.61	§ 252.51	§ 28.51.
§ 28.62(a)	§ 252.91(a)(1), (2), (3), (5), or § 252.121(a), (b), (c), or (d)	§ 28.91(a)(1), (2), (3), (5), or § 28.121(a), (b), (c), or (d).
§ 28.62(a)	ATF	TTB.
§ 28.62(a)	§ 252.51	§ 28.51.
§ 28.62(b)	ATF	TTB.
§ 28.62(c)	ATF	TTB.
§ 28.62(d)	§ 252.54	§ 28.54.
§ 28.63	§ 252.25	§ 28.25.
§ 28.63	§ 252.51	§ 28.51.
§ 28.64(a)	§ 252.25	§ 28.25.
§ 28.64(a)	§ 252.51	§ 28.51.
§ 28.65	§§ 252.171 and 252.211	§§ 28.171 and 28.211.
§ 28.65	ATF	TTB.
§ 28.65	§ 252.51	§ 28.51.
§ 28.65	§ 252.171(d)	§ 28.171(d).
§ 28.67	ATF	TTB.
§ 28.67	§ 252.72	§ 28.72.
§ 28.70 (two times)	ATF	TTB.
§ 28.71	§§ 252.171 and 252.211	§§ 28.171 and 28.211.
§ 28.71	§ 252.72	§ 28.72.
§ 28.71 (two times)	ATF	TTB.
§ 28.71	§ 252.70	§ 28.70.
§ 28.72 (three times)	ATF	TTB.
§ 28.72	§ 252.73(b)	§ 28.73(b).
§ 28.73(a)	§ 252.70	§ 28.70.
§ 28.73(b)	§ 252.72	§ 28.72.
§ 28.74	§ 252.53	§ 28.53.
§ 28.74 (three times)	ATF	TTB.
§ 28.91(a)(2)	§ 252.21	§ 28.21.
§ 28.91(a)(5)	§ 252.26	§ 28.26.
§ 28.92 (section heading)	ATF	TTB.
§ 28.92(a) (three times)	ATF	TTB.
§ 28.92(b)	ATF	TTB.
§ 28.95	ATF	TTB.
§ 28.96 (two times)	ATF	TTB.
§ 28.98 (four times)	ATF	TTB.
§ 28.103(b)	ATF	TTB.
§ 28.104 (two times)	ATF	TTB.
§ 28.105	ATF	TTB.
§ 28.107 (two times)	ATF	TTB.
§ 28.115 (introductory text)	§ 252.116	§ 252.116.
§ 28.116 (introductory text)	§ 252.115	§ 28.115.

AMENDMENT TABLE FOR PART 28—Continued

Amend:	By removing the reference to:	And adding in its place:
§ 28.116 (introductory text)	ATF	TTB.
§ 28.116 (introductory text)	§ 252.117	§ 28.117.
§ 28.116(e)	ATF	TTB.
§ 28.117	§ 252.116	§ 28.116.
§ 28.117 (four times)	ATF	TTB.
§ 28.117	§ 252.115	§ 28.115.
§ 28.121(b)	§ 252.21	§ 28.21.
§ 28.121(d)	§ 252.27	§ 28.27.
§ 28.122 (section heading)	ATF	TTB.
§ 28.122(a) (three times)	ATF	TTB.
§ 28.122(b)	ATF	TTB.
§ 28.122(c) (four times)	ATF	TTB.
§ 28.122(d) (four times)	ATF	TTB.
§ 28.123(b)	ATF	TTB.
§ 28.125 (two times)	ATF	TTB.
§ 28.125	§ 252.122	§ 28.122.
§ 28.126	ATF	TTB.
§ 28.131 (introductory text)	§ 252.130	§ 28.130.
§ 28.131 (introductory text)	ATF	TTB.
§ 28.131(c)	ATF	TTB.
§ 28.131 (concluding text)	ATF	TTB.
§ 28.132	§ 252.131	§ 28.131.
§ 28.132 (seven times)	ATF	TTB.
§ 28.132	§ 252.130	§ 28.130.
§ 28.133 (two times)	ATF	TTB.
§ 28.141(a)(2)	§ 252.21	§ 28.21.
§ 28.141(c)	§ 252.60	§ 28.60.
§ 28.146	ATF	TTB.
§ 28.146	§ 252.142	§ 28.142.
§ 28.147	§ 252.262	§ 28.262.
§ 28.147	ATF	TTB.
§ 28.151 (concluding text)	§ 252.58(c)	§ 28.58(c).
§ 28.152 (section heading)	ATF	TTB.
§ 28.152	§ 252.151	§ 28.151.
§ 28.152	ATF	TTB.
§ 28.153	§§ 252.93, 252.94, 252.98, 252.105, and 252.117.	§§ 28.93, 28.94, 28.98, 28.105, and 28.117.
§ 28.160 (introductory text)	§ 252.161	§ 28.161.
§ 28.161 (introductory text)	§ 252.160	§ 28.160.
§ 28.161 (introductory text)	ATF	TTB.
§ 28.161 (introductory text)	§ 252.162	§ 28.162.
§ 28.161(c)	ATF	TTB.
§ 28.162	§ 252.161	§ 28.161.
§ 28.162 (four times)	ATF	TTB.
§ 28.162	§ 252.160	§ 28.160.
§ 28.171(b)	§ 252.21	§ 28.21.
§ 28.171(d)	§ 252.26(b)	§ 28.26(b).
§ 28.171 (concluding text)	ATF	TTB.
§ 28.190 (section heading)	ATF	TTB.
§ 28.190	ATF	TTB.
§ 28.192 (two times)	ATF	TTB.
§ 28.195b(a)	§ 252.171	§ 28.171.
§ 28.195b(a)	ATF	TTB.
§ 28.195b(b)	§ 252.250	§ 28.250.
§ 28.195b(b)	ATF	TTB.
§ 28.195b(c)	ATF	TTB.
§ 28.197 (introductory text)	§ 252.198	§ 28.198.
§ 28.197 (introductory text)	§ 252.171	§ 28.171.
§ 28.198 (introductory text)	§ 252.197	§ 28.197.
§ 28.198 (introductory text)	ATF	TTB.
§ 28.198 (introductory text)	§ 252.199	§ 28.199.
§ 28.198(b)	ATF	TTB.
§ 28.199	§ 252.198	§ 28.198.
§ 28.199 (two times)	ATF	TTB.
§ 28.199	§ 252.197	§ 28.197.
§ 28.211(b)	§ 252.21	§ 28.21.
§ 28.211 (concluding text)	ATF	TTB.
§ 28.214	§ 252.211 and § 252.212	§ 28.211 and § 28.212.
§ 28.215	ATF	TTB.
§ 28.218	ATF	TTB.
§ 28.218	§ 252.214	§ 28.214.
§ 28.219 (introductory text)	§ 252.220	§ 28.220.

AMENDMENT TABLE FOR PART 28—Continued

Amend:	By removing the reference to:	And adding in its place:
§ 28.219 (introductory text)	§ 252.211	§ 28.211.
§ 28.220 (introductory text)	§ 252.219	§ 28.219.
§ 28.220 (introductory text)	ATF	TTB.
§ 28.220 (introductory text)	§ 252.220a	§ 28.220a.
§ 28.220a	§ 252.220	§ 28.220.
§ 28.220a (two times)	ATF	TTB.
§ 28.220a	§ 252.219	§ 28.219.
§ 28.221 (b)	§ 252.21	§ 28.21.
§ 28.221 (concluding text)	ATF	TTB.
§ 28.225 (introductory text)	ATF	TTB.
§ 28.226	ATF	TTB.
§ 28.226	§ 252.221	§ 28.221.
§ 28.226	§ 252.225	§ 28.225.
§ 28.227	§ 252.221	§ 28.221.
§ 28.227	§ 252.225(a), (b), or (c)	§ 28.225(a), (b), or (c).
§ 28.227	ATF	TTB.
§ 28.246	§§ 252.241 through 252.245	§§ 28.241 through 28.245.
§ 28.247	§§ 252.241–252.245	§§ 28.241–28.245.
§ 28.247	ATF	TTB.
§ 28.250 (introductory text) (two times)	ATF	TTB.
§ 28.250(a)(4)	ATF	TTB.
§ 28.250 (concluding text)	§ 252.253	§ 28.253.
§ 28.250 (concluding text)	ATF	TTB.
§ 28.252	§ 252.250	§ 28.250.
§ 28.261	ATF	TTB.
§ 28.262	ATF	TTB.
§ 28.264	§ 252.261	§ 28.261.
§ 28.264 (two times)	ATF	TTB.
§ 28.264	§ 252.291	§ 28.291.
§ 28.265 (four times)	ATF	TTB.
§ 28.266	§ 252.265	§ 28.265.
§ 28.266	ATF	TTB.
§ 28.267	ATF	TTB.
§ 28.268	ATF	TTB.
§ 28.268	§ 252.22	§ 28.22.
§ 28.269(a)	ATF	TTB.
§ 28.269(b)	ATF	TTB.
§ 28.269(c) (two times)	ATF	TTB.
§ 28.275 (two times)	ATF	TTB.
§ 28.281 (two times)	ATF	TTB.
§ 28.282	ATF	TTB.
§ 28.285 (seven times)	ATF	TTB.
§ 28.285	§ 252.291	§ 28.291.
§ 28.286	ATF	TTB.
§ 28.290 (introductory text) (three times)	ATF	TTB.
§ 28.290 (introductory text)	§ 252.291	§ 28.291.
§ 28.291 (introductory text)	§§ 252.264, 252.285, or 252.290	§§ 28.264, 28.285, or 28.290.
§ 28.291(f)	§ 252.264	§ 28.264.
§ 28.291(g)	§ 252.285	§ 28.285.
§ 28.291(h)	§ 252.290	§ 28.290.
§ 28.295	§ 252.43	§ 28.43.
§ 28.301	ATF	TTB.
§ 28.302 (introductory text) (two times)	ATF	TTB.
§ 28.302 (concluding text)	§ 252.301	§ 28.301.
§ 28.302 (concluding text) (three times)	ATF	TTB.
§ 28.302 (concluding text)	§ 252.303	§ 28.303.
§ 28.303 (introductory text)	§ 252.301	§ 28.301.
§ 28.303 (introductory text)	ATF	TTB.
§ 28.304 (two times)	ATF	TTB.
§ 28.304	§ 252.303	§ 28.303.
§ 28.310	ATF	TTB.
§ 28.310	§§ 252.302 through 252.304	§§ 28.302 through 28.304.
§ 28.315	ATF	TTB.
§ 28.316 (introductory text) (two times)	ATF	TTB.
§ 28.316 (concluding text)	§ 252.315	§ 28.315.
§ 28.316 (concluding text) (three times)	ATF	TTB.
§ 28.316 (concluding text)	§ 252.317	§ 28.317.
§ 28.317 (introductory text)	§ 252.315	§ 28.315.
§ 28.317 (introductory text)	ATF	TTB.
§ 28.317 (concluding text)	ATF	TTB.
§ 28.318	§ 252.317	§ 28.317.
§ 28.318	§ 252.304	§ 28.304.

AMENDMENT TABLE FOR PART 28—Continued

Amend:	By removing the reference to:	And adding in its place:
§ 28.320(a) (two times)	ATF	TTB.
§ 28.320(b) (two times)	ATF	TTB.
§ 28.321	ATF	TTB.
§ 28.331	§ 252.40	§ 28.40.
§ 28.331	§ 252.41	§ 28.41.
§ 28.331	§ 252.42	§ 28.42.
§ 28.331 (two times)	ATF	TTB.
§ 28.331	§ 252.65	§ 28.65.
§ 28.332	§ 252.331	§ 28.331.
§ 28.332 (four times)	ATF	TTB.
§ 28.333 (two times)	ATF	TTB.
§ 28.333	§ 252.40	§ 28.40.
§ 28.333	§ 252.41	§ 28.41.
§ 28.333	§ 252.42	§ 28.42.
§ 28.334	ATF	TTB.
§ 28.335	ATF	TTB.

Signed: October 2, 2003.

Arthur J. Libertucci,
Administrator.

Approved: December 24, 2003.

Timothy E. Skud,
Deputy Assistant Secretary, Tax, Trade, and
Tariff Policy.

[FR Doc. 04-1508 Filed 1-26-04; 8:45 am]

BILLING CODE 4810-31-P

**DEPARTMENT OF HOMELAND
SECURITY**

Coast Guard

33 CFR Part 117

[CGD05-04-010]

RIN 1625-AA09

**Drawbridge Operation Regulations;
Southern Branch of the Elizabeth
River, Chesapeake, VA**

AGENCY: Coast Guard, DHS.

ACTION: Temporary deviation from regulations.

SUMMARY: The Coast Guard has approved a temporary deviation from the regulations governing the operation of the Jordan Bridge across the Southern Branch of the Elizabeth River, at mile 2.8, in Chesapeake, Virginia. From midnight on January 14, 2004, through midnight on February 14, 2004, this deviation allows the bridge to be untended and maintained in the full open position to vessels while a full assessment of the structural integrity of the bridge is completed. This deviation is necessary to facilitate the needs of navigation caused by an allision with a tug and barge that occurred on January 3, 2004.

DATES: This deviation is effective from midnight on January 14, 2004, through midnight on February 14, 2004.

FOR FURTHER INFORMATION CONTACT: Bill Brazier, Bridge Management Specialist, Fifth Coast Guard District, at (757) 398-6422.

SUPPLEMENTARY INFORMATION: On January 3, 2004, the Jordan Bridge experienced severe damage as a result of an allision with a tug and barge. This 75-year old vertical-lift drawbridge, which spans the Southern Branch of the Elizabeth River, was struck nearly dead center causing significant damage to the bridge. The Jordan Bridge, which connects the cities of Chesapeake and Portsmouth, is owned and operated by the City of Chesapeake.

The structural impact of the mishap essentially knocked the bridge, which rises vertically between two towers, off its track locking the span approximately 80 feet in the air. Subsequently, waterway passage maintained a 75-foot vertical height restriction and efforts to realign the bridge span were completed on January 12, 2004. On January 13, 2004, the damaged bridge was raised to the full open position to 145 feet, at mean high water, and the Captain of the Port of Hampton Roads lifted all waterway restrictions on the Jordan Bridge allowing all vessel traffic to transit. Until a full assessment of the damages to Jordan Bridge is completed, the bridge will be maintained in the full open position to vessels and untended, except for two days, from midnight on January 14, 2004, through midnight on February 14, 2004. On January 22 and 23, 2004, the bridge will be lowered for repair inspections. During these two days the bridge will be tended and will operate as required by the regulations in 33 CFR 117.997(b).

The District Commander has granted temporary deviation from the operating

requirements listed in 33 CFR 117.997(b) to allow all vessel traffic to transit until a full assessment of Jordan Bridge is completed. The temporary deviation allows the Jordan Bridge across the Southern Branch of the Elizabeth River, mile 4.0, to remain in the full open position to vessels from midnight on January 14, 2004, through midnight on February 14, 2004, except for January 22 and 23, 2004.

Dated: January 15, 2004.

Waverly W. Gregory, Jr.,
Chief, Bridge Administration Section, Fifth
Coast Guard District.

[FR Doc. 04-1611 Filed 1-26-04; 8:45 am]

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**DEPARTMENT OF HOMELAND
SECURITY**

Coast Guard

33 CFR Part 117

[CGD08-03-050]

RIN 1625-AA09

**Drawbridge Operating Regulation;
Upper Mississippi River, Louisiana,
Missouri**

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Eighth Coast Guard District has issued a temporary deviation from the regulation governing the operation of the Louisiana Railroad Drawbridge, across the Upper Mississippi River, mile 282.1, at Louisiana, Missouri. This deviation allows the drawbridge to remain closed to navigation for 46 days from 8 a.m., January 15, 2004, until 8 a.m., February 29, 2004, Central Standard Time. The