

PART 1260—GRANTS AND COOPERATIVE AGREEMENTS

■ 1. The authority citation for 14 CFR part 1260 continues to read as follows:

Authority: 42 U.S.C. 2473(c)(1), and Pub. L. 97–258, 96 Stat. 1003 (31 U.S.C. 6301, *et seq.*).

■ 2. Add section 1260.9 to read as follows:

§ 1260.9 Synopses requirements.

(a) All announcements of grant and cooperative agreement funding opportunities shall be synopsized. Synopses shall be prepared in the NASA Acquisition Internet Service (NAIS), located at: <http://prod.nais.nasa.gov/cgi-bin/nais/index.cgi>; by using the Electronic Posting System (EPS), and transmitted to <http://www.Fedgrants.gov>. Synopses shall be electronically posted to: <http://www.Fedgrants.gov> no later than three business days after release of the full announcement. All synopses shall include instructions regarding where to obtain the full announcement for the opportunity.

(b) This requirement applies to all announcements of grant and cooperative agreement funding opportunities with the following exceptions:

(1) Announcements of opportunities for awards less than \$25,000 for which 100 percent of eligible applicants live outside of the United States.

(2) Single source announcements of opportunities that are specifically directed to a known recipient.

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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

14 CFR Parts 1260 and 1274

RIN 2700–AC79

NASA Grant and Cooperative Agreement Handbook—Property Reporting

AGENCY: National Aeronautics and Space Administration.

ACTION: Interim rule.

SUMMARY: This interim rule amends the NASA Grant and Cooperative Agreement Handbook to require earlier submission of annual property inventory reports. This will allow NASA to meet the revised Agency financial statement completion date.

DATES: Effective Date: This interim rule is effective February 3, 2004.

Comment Date: Comments should be submitted to NASA at the address below on or before April 5, 2004.

ADDRESSES: Interested parties should submit written comments to Paul Brundage, NASA Headquarters, Office of Procurement, Contract Management Division (Code HK), Washington, DC 20546.

FOR FURTHER INFORMATION CONTACT: Paul Brundage, Code HK, (202) 358–0481, e-mail: paul.d.brundage@nasa.gov.

SUPPLEMENTARY INFORMATION:

A. Background

The Office of Management and Budget has required NASA to complete its annual financial statements sooner. Since recipients maintain NASA's official records for its assets in their possession, NASA uses the data contained in recipients' reports for annual financial statements and property management. As a result, NASA is changing the date for submission of annual Inventory Reports from October 31st to October 15th of each year.

B. Regulatory Flexibility Act

NASA certifies that this interim rule will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601 *et seq.*, because it requires no additional work.

C. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because this interim rule does not impose any new recordkeeping or information collection requirements, or collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management (OMB) and Budget under 44 U.S.C. 3501, *et seq.*

D. Determination to Issue an Interim Rule

In accordance with 41 U.S.C. 418(d), NASA has determined that urgent and compelling reasons exist to promulgate this interim rule. The basis for this determination is that this change incorporates into the Handbook NASA's class deviation issued on September 4, 2003, in NASA's Grant Information Circular (GIC) 03–01 for accelerated property reporting. Public comments received in response to this interim rule will be considered in the formation of the final rule.

List of Subjects in CFR Parts 1260 and 1274

Grant programs—Science and technology.

Tom Luedtke,

Assistant Administrator for Procurement.

■ Accordingly, 14 CFR parts 1260 and 1274 are amended as follows:

■ 1. The authority citation for 14 CFR part 1260 continues to read as follows:

Authority: 42 U.S.C. 2473(c)(1), and Pub. L. 97–258, 96 Stat. 1003 (31 U.S.C. 6301, *et seq.*).

PART 1260—GRANTS AND COOPERATIVE AGREEMENT

■ 2. In section 1260.27, revise the date in the introductory text and revise the introductory text of paragraph (b) to read as follows:

§ 1260.27 Equipment and other property.

Equipment and Other Property (February 2004)

* * * * *

(b) The Recipient shall submit an annual Inventory Report, to be received no later than October 15 of each year, which lists all reportable (non-exempt equipment and/or Federally owned property) in its custody as of September 30. Negative responses for annual Inventory Reports (when there is no reportable equipment) are not required. A Final Inventory Report of Federally Owned Property, including equipment where title was taken by the Government, will be submitted by the Recipient no later than 60 days after the expiration date of the grant. Negative responses for Final Inventory Reports are required.

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■ 3. In section 1260.67, revise the introductory text and paragraph (g) to read as follows:

§ 1260.67 Equipment and other property under grants with commercial firms.

Equipment and Other Property Under Grants with Commercial Firms (February 2004)

* * * * *

(g) Recipients shall submit annually a NASA Form 1018, NASA Property in the Custody of Contractors, in accordance with the instructions on the form, the provisions of 48 CFR (NFS) 1845.71 and any supplemental instructions that may be issued by NASA for the current reporting period. The original NF 1018 shall be submitted to the center Deputy Chief Financial Officer (Finance) with three copies sent concurrently to the center Industrial Property Officer. The annual reporting period shall be from October 1 of each year through September 30 of the following year. The report shall be submitted in time to be received by October 15. Negative reports (*i.e.* no reportable property) are required. The information contained in the reports is entered into the NASA accounting system to reflect current

asset values for agency financial statement purposes. Therefore, it is essential that required reports be received no later than October 15. A final report is required within 30 days after expiration of the agreement.

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■ 4. The authority citation for 14 CFR part 1274 continues to read as follows:

Authority: 42 U.S.C. 2451 *et seq.*, and 31 U.S.C. 6301 to 6308.

PART 1274—COOPERATIVE AGREEMENTS WITH COMMERCIAL FIRMS

■ 5. In section 1274.923, revise the date in the introductory text and paragraph (f) to read as follows:

§ 1274.923 Equipment and Other Property.

Equipment and Other Property (February 2004)

* * * * *

(f) Recipients shall submit annually a NASA Form 1018, NASA Property in the Custody of Contractors, in accordance with the instructions on the form, the provisions of 48 CFR (NFS) 1845.71 and any supplemental instructions that may be issued by NASA for the current reporting period. The original NF 1018 shall be submitted to the center Deputy Chief Financial Officer, Finance, with three copies sent concurrently to the center Industrial Property Officer. The annual reporting period shall be from October 1 of each year through September 30 of the following year. The report shall be submitted in time to be received by October 15. Negative reports (*i.e.* no reportable property) are required. The information contained in the reports is entered into the NASA accounting system to reflect current asset values for agency financial statement purposes. Therefore, it is essential that required reports be received no later than October 15. A final report is required within 30 days after expiration of the agreement.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 301 and 602

[TD 9100]

RIN 1545-BC62

Guidance Necessary to Facilitate Business Electronic Filing; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains corrections to final regulations (TD

9100), which were published in the **Federal Register** on Friday, December 19, 2003 (68 FR 70701), relating to the elimination of regulatory impediments to the electronic filing of certain business income tax returns and other forms.

DATES: These corrections are effective December 19, 2003.

FOR FURTHER INFORMATION CONTACT: Nathan Rosen at (202) 622-4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are subject to these corrections are under section 170A of the Internal Revenue Code.

Need for Correction

As published, final regulation (TD 9100), contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

■ Accordingly, the publication of final regulation (TD 9100), which was the subject of FR Doc. 03-31238, is corrected as follows:

PART 1—INCOME TAXES

■ 1. On page 70701, column 1, in the preamble under the caption **DATES:**, line 5 of section titled, Applicability Date:, the language “2T 1.565-1T, 1.936-7T, 1.1017-1T,” is corrected to read “2T, 1.565-1T, 1.936-7T, 1.1017-1T,”.

§ 1.556-2T [Corrected]

■ 2. On page 70705, column 1, paragraph (e)(2)(viii) through (xi), line 2, the language “further guidance see § 1.556-2(e)(2)(viii)” is corrected to read “further guidance, see § 1.556-2(e)(2)(viii)”.

§ 1.1017-1 [Corrected]

■ 3. On page 70706, column 1, paragraph (B), line 1, the language “[Reserved] For further guidance,” is corrected to read “[Reserved]. For further guidance,”.

§ 1.1377-1T [Corrected]

■ 4. On page 70706, column 3, instructional paragraph Par. 16., line 2, the language “by revising paragraphs (b)(2)(iii), (b)(3)(i)” is corrected to read “by revising paragraphs (b)(3)(i)”.

§ 1.1502-21 [Corrected]

■ 5. On page 70706, column 3, § 1.1502-21 is corrected by removing paragraphs (2) and (iii), and the five asterisks following paragraph (iii).

■ 6. On page 70706, column 3, instructional paragraph Par. 17., line 3, the language “(b)(2)(iii) and (b)(3)

through (b)(3)(ii)(B)” is corrected to read “(b)(3) through (b)(3)(ii)(B)”.

§ 1.1502-21T [Corrected]

■ 7. On page 70706, column 3, § 1.1502-21T is corrected by removing paragraph (b)(2)(iii) and the five asterisks following the paragraph.

§ 1.6038B-1T [Corrected]

■ 8. On page 70708, column 3, paragraph (b)(1)(i), line 3 from the top of the paragraph, the language “information to Form 926, “Return by” is corrected to read “information to Form 926, “Return by a U.S.”.

PART 301—PROCEDURE AND ADMINISTRATION

■ 9. On page 70709, column 1, instructional paragraph Par. 24., line 2, the language “301 continues to read as follows:” is corrected to read “301 continues to read in part as follows:”.

■ 10. On page 70709, column 1, instructional paragraph Par. 24., the Authority citation, the language “Authority: 26 U.S.C. 7805.” is corrected to read “Authority: 26 U.S.C. 7805 * * *.”

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ 11. On page 70709, column 2, instructional paragraph Par. 27., line 2, the language “602 continues to read in part as follows:” is corrected to read “602 continues to read as follows:”.

■ 12. On page 70709, column 2, instructional paragraph Par. 27., the Authority citation, the language “Authority: 26 U.S.C. 7805 * * *” is corrected to read “Authority: 26 U.S.C. 7805.”.

Cynthia E. Grigsby,

Acting Chief, Publications & Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures & Administration).

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD08-04-003]

Drawbridge Operation Regulations; Berwick Bay, Morgan City, LA

AGENCY: Coast Guard, DHS.