

PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 5.** The authority citation for part 301 continues to read in part as follows:

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

■ **Par. 6.** Section 301.6724-1 is amended by:

- 1. Revising the introductory language of paragraph (c)(6).
- 2. Adding paragraphs (e)(1)(vi)(H) and (f)(5)(vii).

The revision and additions read as follows:

§301.6724-1 Reasonable cause.

* * * * *

(c) * * *

(6) *Actions of the payee or any other person.* In order to establish reasonable cause under paragraph (c)(1) of this section due to the actions of the payee or any other person, such as a broker as defined in section 6045(c) or a Qualified Payment Card Agent (QPCA) as defined in § 31.3406(g)-1(f)(2)(v) of this chapter, providing information with respect to the return or payee statement, the filer must show either—

* * * * *

(e) * * * (1) * * *

(vi) * * *

(H) In the case of information returns required to be filed, and information statements required to be furnished, after December 31, 2005, the filer—

(I) Satisfies the solicitation requirements of paragraphs (e)(1)(i) and (ii) of this section with respect to a payment made through a QPCA if the filer relies in good faith on the QPCA to solicit, record, validate, and furnish the payee's TIN; and

(2) Satisfies the solicitation requirement of paragraph (e)(1)(iii) of this section with respect to such a payment if, on or before December 31 of the year immediately succeeding the calendar year in which the payment is made, the filer undertakes a solicitation of the payee's TIN or receives from the QPCA a TIN that the filer believes in good faith to be the payee's correct TIN.

* * * * *

(f) * * *

(5) * * *

(vii) In the case of information returns required to be filed, and information statements required to be furnished, after December 31, 2005, the filer—

(A) Satisfies the solicitation requirement of paragraph (f)(1)(i) of this section with respect to a payment made through a QPCA if the filer relies in good faith on the QPCA to solicit, record, validate, and furnish the payee's TIN; and

(B) Satisfies the solicitation requirement of paragraph (f)(1)(ii) or (iii)

of this section, whichever is applicable, with respect to such a payment if, after the date the filer is notified that the account of the payee contains an incorrect TIN and on or before the date by which the applicable requirement must be satisfied, the filer solicits the payee's correct TIN in a manner that satisfies the applicable requirement or receives from the QPCA a TIN that the filer believes in good faith to be the payee's correct TIN.

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PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 7.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 8.** In § 602.101, paragraph (b) is amended by revising the entry for 31.3406(g)-1 in the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part or section where identified and described	Current OMB control No.
31.3406(g)-1	1545-0096 1545-0112 1545-1819
* * * * *	* * * * *

Mark E. Matthews,
Deputy Commissioner for Services and Enforcement.

Approved by: July 1, 2004.

Gregory Jenner,
Acting Assistant Secretary of the Treasury.
[FR Doc. 04-15751 Filed 7-12-04; 8:45 am]

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DEPARTMENT OF JUSTICE

Bureau of Prisons

28 CFR Part 302

[BOP-1115-F]

RIN 1120-AB15

Comments on UNICOR Business Operations: Clarification of Addresses

AGENCY: Bureau of Prisons, Justice.

ACTION: Final rule.

SUMMARY: In this document, the Bureau of Prisons (Bureau) changes the

addresses of the Chief Operating Officer and the Board of Directors of Federal Prison Industries, Inc. (also known as UNICOR), to correct and update them.

DATES: This rule is final August 12, 2004.

ADDRESSES: Rules Unit, Office of General Counsel, Bureau of Prisons, 320 First Street, NW., Washington, DC 20534.

FOR FURTHER INFORMATION CONTACT: Sarah Qureshi, Office of General Counsel, Bureau of Prisons, phone (202) 307-2105.

SUPPLEMENTARY INFORMATION: In this document, the Bureau changes the addresses of the Chief Operating Officer and the Board of Directors of Federal Prison Industries, Inc. (also known as UNICOR), to correct and update them. We assure the public that any mail sent to the addresses in the current regulation has been and will continue to be routed to the currently correct rooms.

We published this change as an interim final rule on January 9, 2004 (69 FR 1524). We received no comments. We therefore adopt this change as final.

Executive Order 12866

This regulation has been drafted and reviewed in accordance with Executive Order 12866, "Regulatory Planning and Review", section 1(b), Principles of Regulation. The Director, Bureau of Prisons has determined that this rule is not a "significant regulatory action" under Executive Order 12866, section 3(f), and accordingly this rule has not been reviewed by the Office of Management and Budget. This rule has no costs associated with it, and benefits include informing the public of the correct addresses for UNICOR.

Executive Order 13132

This regulation will not have substantial direct effects on the States, on the relationship between the national government and the States, or on distribution of power and responsibilities among the various levels of government. Therefore, under Executive Order 13132, we determine that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Regulatory Flexibility Act

The Director of the Bureau of Prisons reviewed this regulation under the Regulatory Flexibility Act (5 U.S.C. 605(b)) and certifies that it will not have a significant economic impact upon a substantial number of small entities for the following reasons: This rule pertains to the correctional management of offenders committed to the custody of

the Attorney General or the Director of the Bureau of Prisons, and its economic impact is limited to the Bureau's appropriated funds.

Unfunded Mandates Reform Act of 1995

This rule will not result in the expenditure by State, local and tribal governments, in the aggregate, or by the private sector, of \$100,000,000 or more in any one year, and it will not significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

Small Business Regulatory Enforcement Fairness Act of 1996

This rule is not a major rule as defined by § 804 of the Small Business Regulatory Enforcement Fairness Act of 1996. This rule will not result in an annual effect on the economy of \$100,000,000 or more; a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based companies to compete with foreign-based companies in domestic and export markets.

List of Subjects in 28 CFR Part 302

Administrative practice and procedure.

Harley G. Lappin,

Director, Bureau of Prisons.

[FR Doc. 04-15810 Filed 7-12-04; 8:45 am]

BILLING CODE 4410-05-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[CGD08-04-025]

Drawbridge Operation Regulations; Rigolets Pass, New Orleans, LA

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 U.S. 90 Swing Bridge across the Rigolets Pass, mile 6.2 between New Orleans, Orleans Parish and St. Tammany Parish, Louisiana. This deviation allows the bridge to remain closed to navigation from Monday, July 26, 2004 until

Thursday, July 29, 2004. The deviation is necessary to repair and replace electrical conduit on the bridge.

DATES: This deviation is effective from 8 a.m. on Monday, July 26, 2004 until 4 a.m. on Thursday, July 29, 2004.

ADDRESSES: Materials referred to in this document are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, room 1313, 500 Poydras Street, New Orleans, Louisiana 70130-3310 between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (504) 589-2965. The Bridge Administration Branch of the Eighth Coast Guard District maintains the public docket for this temporary deviation.

FOR FURTHER INFORMATION CONTACT: David Frank, Bridge Administration Branch, telephone (504) 589-2965.

SUPPLEMENTARY INFORMATION: The Louisiana Department of Transportation and Development (LDOTD) has requested a temporary deviation in order to remove and replace electrical conduit on the U.S. 90 Swing Bridge across the Rigolets Pass, Mile 6.2, between New Orleans, Orleans Parish and St. Tammany Parish, Louisiana. The repairs are necessary to ensure the safe operation of the bridge. This temporary deviation will allow the bridge to remain in the closed-to-navigation position from 8 a.m. on Monday, July 26, 2004 until 4 a.m. on Thursday, July 29, 2004.

The bridge has a vertical clearance of 14 feet above mean high water in the closed-to-navigation position and unlimited clearance in the open-to-navigation position. Navigation at the site of the bridge consists mainly of commercial and recreational fishing vessels and recreational pleasure craft. Due to prior experience, as well as coordination with waterway users, it has been determined that this closure will not have a significant effect on these vessels. Alternate routes are available through the Chef Menteur Pass. The bridge will not be able to open for emergencies; however, work will be postponed if a tropical weather system is approaching.

In accordance with 33 CFR 117.35(c), this work will be performed with all due speed in order to return the bridge to normal operation as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: June 30, 2004.

Marcus Redford,

Bridge Administrator.

[FR Doc. 04-15846 Filed 7-12-04; 8:45 am]

BILLING CODE 4910-15-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[CGD05-03-167]

RIN1625-AA00

Safety Zone: Atlantic Intracoastal Waterway and Connecting Waters, Vicinity of Marine Corps Base Camp Lejeune, NC

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is amending safety zone regulations for the Atlantic Intracoastal Waterway (AIWC) and connecting waters, in the vicinity of Marine Corps Base Camp Lejeune, North Carolina. The amendment provides for closures of the AICW of up to 4 hours. The amendment also revises contact phone numbers for Marine Safety Office Wilmington listed in the regulation.

DATES: This rule is effective as of August 12, 2004.

ADDRESSES: Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, are part of docket CGD05-03-167 and are available for inspection or copying at Coast Guard Marine Safety Office, 721 Medical Center Drive Suite 100, Wilmington, NC, 38401 between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: LCDR Charles A. Roskam II, Chief, Port Operations, USCG Marine Safety Office Wilmington, telephone number (910) 772-2207.

SUPPLEMENTARY INFORMATION:

Regulatory Information

On March 18, 2004 we published a notice of proposed rulemaking (NPRM) entitled Safety Zone: Atlantic Intracoastal Waterway, vicinity of Marine Corps Base Camp Lejeune, North Carolina in the **Federal Register** (69 FR 12812). We received no letters commenting on the proposed rule. No public meeting was requested, and none was held.