

to the requirements of the Paperwork Reduction Act unless that collection displays a currently valid Office of Management and Budget Control Number; such a Control Number (0608-0068) will be displayed.

The BE-9 survey is expected to result in the filing of reports from about 56 respondents on a quarterly basis, or about 224 responses annually. The average number of hours per response is 8.0 hours, or an annual reporting burden of 1,792 hours (224 responses multiplied by 8 hours average burden). This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The actual burden may vary from reporter to reporter, depending upon the number and variety of the respondent's transactions and the ease of assembling the data.

Comments regarding the burden estimate or any aspect of this collection of information should be addressed to: Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; or faxed (202) 395-7245) or e-mailed ([pbugg@omb.eop.gov](mailto:pbugg@omb.eop.gov)) to the Office of Management and Budget, O.I.R.A. (Attention PRA Desk Officer for BEA).

### Regulatory Flexibility Act

The Chief Counsel for Regulation, Department of Commerce, has certified to the Chief Counsel for Advocacy, Small Business Administration, under provisions of the Regulatory Flexibility Act (5 U.S.C. 605(b)), that this rule will not have a significant economic impact on a substantial number of small entities as that term is defined in the Regulatory Flexibility Act. The factual basis for the certification was published with the proposed rule. No comments were received regarding the economic impact of the rule. As a result, no final regulatory flexibility analysis was prepared.

### List of Subjects in 15 CFR Part 801

International transactions, Economic statistics, Foreign trade, Penalties, Reporting and recordkeeping requirements.

Dated: August 5, 2004.

**J. Steven Landefeld,**

*Director, Bureau of Economic Analysis.*

■ For the reasons set forth in the preamble, BEA amends 15 CFR part 801, as follows:

## PART 801—SURVEY OF INTERNATIONAL TRADE IN SERVICES BETWEEN U.S. AND FOREIGN PERSONS

■ 1. The authority citation for 15 CFR Part 801 is revised to read as follows:

**Authority:** 5 U.S.C. 301; 15 U.S.C. 4908; 22 U.S.C. 3101-3108; and E.O. 11961, January 19, 1977 (as amended by E.O. 12318, August 21, 1981; and E.O. 12518, June 3, 1985).

■ 2. Section 801.9 is amended by adding new paragraph (c)(3) to read as follows:

### § 801.9 Reports required.

(c) Quarterly surveys. \* \* \*

(3) BE-9, Quarterly Survey of Foreign Airline Operators' Revenues and Expenses in the United States:

(i) *Who must report.* A BE-9 report is required from U.S. offices, agents, or other representatives of foreign airlines that are engaged in transporting passengers or freight and express to or from the United States. If the U.S. office, agent, or other representative does not have all the information required, it must obtain the additional information from the foreign airline operator.

(ii) *Exemption.* A U.S. person otherwise required to report is exempt from reporting if total annual covered revenues and total annual covered expenses incurred in the United States were each less than \$5 million during the previous year and are expected to be less than \$5 million during the current year. If either total annual covered revenues or total annual covered expenses were or are expected to be \$5 million or more, a report must be filed.

\* \* \* \* \*

[FR Doc. 04-18497 Filed 8-12-04; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Bureau of Customs and Border Protection

#### 19 CFR Part 101

[CPB Dec. 04-24]

#### Extension of Port Limits of Chicago, IL

**AGENCY:** Customs and Border Protection; Department of Homeland Security.

**ACTION:** Final rule.

**SUMMARY:** This document amends the Customs and Border Protection (CBP) Regulations pertaining to the field organization of the Bureau of Customs and Border Protection by extending the geographical limits of the port of Chicago, Illinois, to include parts of the

City of Elwood, Illinois. There is an intermodal facility in Elwood. The change is part of CBP's continuing program to more efficiently utilize its personnel, facilities, and resources, and to provide better service to carriers, importers, and the general public.

**DATES:** Effective September 13, 2004.

**FOR FURTHER INFORMATION CONTACT:** Dennis Dore, Office of Field Operations, 202-927-6871.

#### SUPPLEMENTARY INFORMATION:

##### Background

In order to facilitate the clearance of international freight at an intermodal facility in the City of Elwood, Illinois, the Bureau of Customs and Border Protection (CBP) is amending § 101.3(b)(1) of the Customs and Border Protection Regulations (19 CFR 101.3(b)(1)) by extending the port limits of the port of Chicago to include certain parts of the City of Elwood, Illinois. The extension of the port limits to include the specified territory will provide better service to importers and the rail transportation industry in central Illinois.

A Notice of Proposed Rulemaking concerning this extension was published in the **Federal Register** (68 FR 42650) on July 18, 2003.

##### Analysis of Comments and Conclusion

No comments were received in response to the Notice of Proposed Rulemaking. As CBP believes that the extension of the port of Chicago, Illinois, to include parts of the City of Elwood, Illinois, will improve service to importers and the rail transportation industry in central Illinois, CBP is expanding the limits of the port of Chicago as proposed.

##### New Port Limits of the Port of Chicago, Illinois

CBP extends the limits of the port of Chicago, Illinois, to include additional territory in the City of Elwood, Illinois, so that the description of the limits of port will read as follows:

Beginning at the point where the northern limits of Cook County, Illinois, intersect Lake Michigan, thence westerly along the Cook County-Lake County Line to the point where Illinois State Highway Fifty-Three (53) intersects this Line, thence in a southerly direction along Illinois State Highway Fifty-Three (53) to the point where the highway intersects Interstate Highway Fifty-Five (55), thence southwesterly along Interstate Highway Fifty-Five (55) to the point where this highway intersects the north bank of the Kankakee River, thence southeasterly to

the point where the Kankakee River intersects State Highway Fifty-Three (53), thence northeasterly to the point where this highway intersects Interstate Highway Eighty (80), thence easterly to the point where this highway intersects the Cook County-Will County Line, thence in a general easterly and southerly direction along the northern and eastern limits of Will County, Illinois, to the point where the Will County-Cook County Line intersects the Illinois-Indiana State Line, thence northerly along the Illinois-Indiana State Line to the point near Dyer, Indiana, where U.S. Route Thirty (30) intersects this Line, thence easterly along U.S. Route Thirty (30) to the point where this highway and the Indiana State Highway Forty-Nine (49) intersect, thence in a northerly direction along Indiana State Highway Forty-Nine (49) to a place where this highway meets Lake Michigan.

#### Authority

This change is being made under the authority of 5 U.S.C. 301 and 19 U.S.C. 2, 66 and 1624.

#### The Regulatory Flexibility Act and Executive Order 12866

CBP establishes, expands and consolidates CBP ports of entry throughout the United States to accommodate the volume of CBP-related activity in various parts of the country. Thus, although a notice was issued requesting public comment on this subject matter, because this document relates to agency management and organization, it is not subject to the notice and public procedure requirements of 5 U.S.C. 553. Accordingly, this document is not subject to the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). The Office of Management and Budget has determined this rule to be non-significant under Executive Order 12866.

#### Delegations of Authority: Signature of Customs and Border Protection Regulations

The signing authority for this document falls under § 0.2(a), CBP Regulations (19 CFR 0.2(a)) because this port extension is not within the bounds of those regulations for which the Secretary of the Treasury has retained sole authority. Accordingly, the final rule may be signed by the Secretary of Homeland Security (or his or her delegate).

#### Drafting Information

The principal author of this document was Christopher W. Pappas, Regulations

Branch, Office of Regulations and Rulings, CBP. However, personnel from other offices participated in its development.

#### List of Subjects in 19 CFR Part 101

Customs duties and inspection, Customs ports of entry, Exports, Imports, Organization and functions (Government Agencies).

#### Amendments to the Regulations

■ For the reasons set forth above, part 101, CBP Regulations (19 CFR 101), is amended as set forth below.

#### PART 101—GENERAL PROVISIONS

■ 1. The general authority citation for part 101 and specific authority provision for § 101.3 continue to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 2, 66, 1202 (General Note 23, Harmonized Tariff Schedule of the United States), 1623, 1624, 1646a.

Sections 101.3 and 101.4 also issued under 19 U.S.C. 1 and 58b;

\* \* \* \* \*

#### § 101.3 [Amended]

■ 2. In the list of ports in § 101.3(b)(1), under the state of Illinois, the "Limits of port" column adjacent to "Chicago" in the "ports of entry" column is amended by removing the citation "T.D. 71-121" and by adding in its place "CBP Dec. 04-24".

**Robert C. Bonner,**

*Commissioner, Customs and Border Protection.*

**Tom Ridge,**

*Secretary, Department of Homeland Security.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9150]

RIN 1545-BC40

#### Remedial Actions Applicable To Tax-Exempt Bonds Issued by State and Local Governments

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations on the exempt facility bond rules applicable to tax-exempt bonds issued by state and local governments. The regulations affect issuers of tax-

exempt bonds and amend provisions in the current regulations permitting remedial actions for tax-exempt bonds issued by state and local governments.

**DATES:** *Effective Date:* These regulations are effective August 13, 2004.

*Applicability Date:* For dates of applicability, see § 1.141-16(c) and (d) of these regulations.

#### FOR FURTHER INFORMATION CONTACT:

Vicky Tsilas, (202) 622-3980 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

This document amends 26 CFR part 1 under sections 141 and 142 of the Internal Revenue Code by amending rules pertaining to remedial actions (the final regulations). On July 21, 2003, the IRS published in the **Federal Register** a notice of proposed rulemaking (REG-132483-03) (68 FR 43059) (the proposed regulations). The proposed regulations would amend (1) the definition of nonqualified bonds in § 1.141-12, (2) the rules in §§ 1.141-12 and 1.142-2, pertaining to the allocation of nonqualified bonds, and (3) the effective date provisions under §§ 1.141-15(e) and 1.141-16(c). A public hearing was scheduled for November 4, 2003. The public hearing was cancelled because no requests to speak were received. Written comments on the proposed regulations were received. After consideration of the written comments, the proposed regulations under §§ 1.141-16 and 1.142-2 are adopted as revised by this Treasury decision. The revisions are discussed below.

#### Explanation of Provisions

##### A. Proposed Regulations

The proposed regulations propose two changes to the remedial action rules contained in §§ 1.141-12 and 1.142-2. First, the proposed regulations would change the definition of nonqualified bonds under § 1.141-12 to provide that the nonqualified bonds are a portion of the outstanding bonds in an amount that, if the remaining bonds were issued on the date on which the deliberate action occurs, the remaining bonds would not satisfy the private business use test or private loan financing test, as applicable. For this purpose, the proposed regulations provide that the amount of private business use is the greatest percentage of private business use in any one-year period commencing with the deliberate action.

Second, the proposed regulations would amend the provisions of § 1.141-12 (relating to redemption or defeasance) and § 1.142-2 relating to allocations of nonqualified bonds.