

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG-208254-90 and REG-136481-04]

RIN 1545-AO72 and RIN 1545-BD62

**Source of Compensation for Labor or Personal Service; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.**SUMMARY:** This document contains a notice of public hearing on proposed regulations that describe the proper basis for determining the source of compensation from labor or personal services performed partly within and partly without the United States.**DATES:** The public hearing is being held on January 13, 2005, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by December 10, 2004.**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.Mail outlines to: CC:PA:LPD:PR (REG-208254-90 and REG-136481-04), room 5203, Internal Revenue Service POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-208254-90 and REG-136481-04), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC or sent electronically, via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS-REG-208254-90 and REG-136481-04).**FOR FURTHER INFORMATION CONTACT:** Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing LaNita Van Dyke, (202) 622-7180 (not a toll-free number).**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed regulations (REG-208254-90 and REG-136481-04) that was published in the **Federal Register** on Friday, August 6, 2004 (69 FR 47816).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who have submitted written or electric comments and wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the

amount of time to be devoted to each topic (signed original and eight copies) by December 10, 2004.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of agenda will be made available, free of charge, at the hearing. Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.**Cynthia E. Grigsby,***Acting Chief, Publications and Regulations Branch, Associate Chief Counsel, Legal Processing Division, (Procedures and Administration).*

[FR Doc. 04-26838 Filed 12-6-04; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 100**

[CGD05-04-196]

RIN 1625-AA08

**Special Local Regulations for Marine Events; Severn River, College Creek, Weems Creek and Carr Creek, Annapolis, MD****AGENCY:** Coast Guard, DHS.**ACTION:** Notice of proposed rulemaking.**SUMMARY:** The Coast Guard proposes to amend the special local regulations at 33 CFR 100.518, established for marine events held annually in the Severn River, Annapolis, Maryland by publishing the name of the events and the approximate dates and modifying the boundaries of the regulated area. The marine events included in this rule include the Safety at Sea Seminar, U.S. Naval Academy crew races and the Blue Angels air show. This proposed rule is intended to restrict vessel traffic in portions of the Severn River during the period of these marine events and is necessary to provide for the safety of life on navigable waters during the event.**DATES:** Comments and related material must reach the Coast Guard on or before February 7, 2005.**ADDRESSES:** You may mail comments and related material to Commander

(oax), Fifth Coast Guard District, 431 Crawford Street, Portsmouth, Virginia 23704-5004, hand-deliver them to Room 119 at the same address between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays, or fax them to (757) 398-6203. The Auxiliary and Recreational Boating Safety Branch, Fifth Coast Guard District, maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the above address between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:**

Dennis M. Sens, Project Manager, Auxiliary and Recreational Boating Safety Branch, at (757) 398-6204.

**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 (CGD05-04-196), 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. But you may submit a request for a meeting by writing to the address listed under **ADDRESSES** 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 regulations at 33 CFR 100.518 will be effective annually for the duration of each proposed marine event listed in paragraph (c) of Section 100.518, U.S. Naval Academy marine events. Paragraph (c) of Section 100.518 lists the proposed effective dates for the Safety at Sea Seminar on the last Saturday of March, the U.S. Naval Academy crew races on the third and fourth Saturday of April, and the third

Friday in May, and the Blue Angels air show on the last Tuesday and Wednesday in May. Notice of exact time, date and location will be published in the **Federal Register** prior to the event. The proposed northwest and southeast boundaries of the regulated area in section 100.518 would be extended approximately 1200 yards to accommodate the aerobic maneuvering area for the air show and encompass the rowing course for Naval Academy crew races. The U.S. Naval Academy who is the sponsor for all of these events intends to hold them annually.

#### Discussion of Proposed Rule

The Coast Guard proposes to amend the regulations at 33 CFR 100.518 by revising the heading, revising paragraph (c) to set forth more specific event dates, and adjusting the boundaries of the regulated area in paragraph (a). This proposed change is needed to control vessel traffic during the event to enhance the safety of participants, spectators and transiting vessels.

#### 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. The effect of this proposed action merely establishes the dates on which the existing regulations would be in effect and modifies the boundaries of the regulated area and would not impose any new restrictions on vessel traffic.

#### 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. This proposed rule would effect the following entities, some of which might be small entities: the owners or operators of vessels intending to transit or anchor in a portion of the Severn River during the event.

This proposed rule would not have a significant economic impact on a substantial number of small entities for the following reasons. This proposed rule would merely establish the dates on which the existing regulations would be in effect and modify the boundaries of the regulated area and would not impose any new restrictions on vessel traffic.

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 rule would economically affect it.

#### Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 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 address listed under **ADDRESSES**. The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

#### 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

Arule 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. Though 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 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.

### Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### 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 (34)(h), of the Instruction, from further environmental documentation. Special local regulations issued in conjunction with a regatta or marine event permit are specifically excluded from further analysis and documentation under that section.

Under figure 2–1, paragraph (34)(h), 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 100

Marine safety, Navigation (water), Reporting and recordkeeping requirements, Waterways.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 100 as follows:

## PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

1. The authority citation for part 100 continues to read as follows:

**Authority:** 33 U.S.C. 1233; Department of Homeland Security Delegation No. 0170.1.

2. In §100.518, revise the section heading, paragraph (a)(1) and paragraph (c), to read as follows:

### § 100.518 Severn River, College Creek, Weems Creek and Carr Creek, Annapolis, Maryland.

(a)(1) *Regulated area.* The regulated area is established for the waters of the Severn River from shoreline to shoreline, bounded to the northwest by the route 50 fixed highway bridge and bounded to the southeast by a line drawn from the Naval Academy Light at latitude 38°58'39.5" N, longitude 076°28'49" W thence to Greenbury Point at latitude 38°58'29" N, longitude 076°27'16" W. All coordinates reference Datum NAD 1983.

\* \* \* \* \*

(c) *Effective period.* (1) This section is effective during, and 30 minutes before each of the following annual events:

(i) Safety at Sea Seminar, held on the last Saturday in March;

(ii) Naval Academy Crew Races, held on the third and fourth Saturday in April and the third Friday in May; and

(iii) Blue Angels Air Show, held on the last Tuesday and Wednesday in May.

(2) The Commander, Fifth Coast Guard District will publish a notice in the **Federal Register** and the Fifth Coast Guard District Local Notice to Mariners announcing the specific event dates and times.

Dated: November 24, 2004.

**Ben R. Thomason, III,**

*Captain, U. S. Coast Guard, Commander, Fifth Coast Guard District, Acting.*

[FR Doc. 04–26842 Filed 12–6–04; 8:45 am]

**BILLING CODE 4910–15-P**

## DEPARTMENT OF THE INTERIOR

### Fish and Wildlife Service

#### 50 CFR Part 17

### Endangered and Threatened Wildlife and Plants; 12-Month Finding on a Petition To List Seven Foreign Species of Swallowtail Butterflies as Threatened or Endangered

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Petition finding.

**SUMMARY:** We, the U.S. Fish and Wildlife Service (Service), announce the 12-month finding on a petition to list the following seven foreign swallowtail butterflies under the Endangered Species Act: Harris' mimic swallowtail (*Eurytides lysithous harrisianus*), the Jamaican kite swallowtail (*Eurytides marcellinus*), the Oaxacan swallowtail (*Papilio esperanza*), the Fluminense swallowtail (*Parides ascanius*), Hahnel's Amazonian swallowtail (*Parides hahneli*), the southern tailed birdwing (*Ornithoptera meridionalis*), and the Kaiser-I-Hind swallowtail (*Teinopalpus imperialis*). The best available information indicates that listing is not warranted for *Papilio esperanza* and *Ornithoptera meridionalis*. For the remaining five species, listing is warranted but precluded by higher-priority listing actions. Our rationale is discussed below. We request that you submit any new information for these species concerning status and threats whenever it becomes available. This information will help us monitor the status of these species and encourage their conservation.

**DATES:** The finding announced in this document was made on November 18, 2004. Although we are not pursuing further action on these species at this time, we will accept new information on these species at any time.

**ADDRESSES:** Submit any comments, information, and questions by mail to the Chief, Division of Scientific Authority, U.S. Fish and Wildlife Service, 4401 N. Fairfax Drive, Room 750, Arlington, VA 22203; or by fax to 703–358–2276; or by e-mail to [ScientificAuthority@fws.gov](mailto:ScientificAuthority@fws.gov). Comments received will be available for public inspection, by appointment, Monday through Friday from 8 a.m. to 4 p.m. at the above address.

**FOR FURTHER INFORMATION CONTACT:** Robert R. Gabel, Chief, Division of Scientific Authority, at the above address, or by telephone, 703–358–1708; fax, 703–358–2276; or e-mail, [ScientificAuthority@fws.gov](mailto:ScientificAuthority@fws.gov).

### SUPPLEMENTARY INFORMATION:

#### Background

Section 4(b)(3)(B) of the Endangered Species Act of 1973 (Act), as amended (16 U.S.C. 1531 *et seq.*), requires that, for any petition to revise the Lists of Endangered and Threatened Wildlife and Plants that contains substantial scientific and commercial information, the Service make a finding within 12 months of the date of receipt of the petition on whether the petitioned action is (a) not warranted, (b) warranted, or (c) warranted but