

these purposes an amended return that claims tax benefits not reported on a previously filed return) filed after the date on which the advice is provided to the taxpayer;

(D) Written advice provided to an employer by a practitioner in that practitioner's capacity as an employee of that employer solely for purposes of determining the tax liability of the employer; or

(E) Written advice that does not resolve a Federal tax issue in the taxpayer's favor, unless the advice reaches a conclusion favorable to the taxpayer at any confidence level (e.g., not frivolous, realistic possibility of success, reasonable basis or substantial authority) with respect to that issue. If written advice concerns more than one Federal tax issue, the advice must comply with the requirements of paragraph (c) of this section with respect to any Federal tax issue not described in the preceding sentence.

\* \* \* \* \*

(8) *Prominently disclosed.* An item is prominently disclosed if it is readily apparent to a reader of the written advice. Whether an item is readily apparent will depend on the facts and circumstances surrounding the written advice including, but not limited to, the sophistication of the taxpayer and the length of the written advice. At a minimum, to be prominently disclosed an item must be set forth in a separate section (and not in a footnote) in a typeface that is the same size or larger than the typeface of any discussion of the facts or law in the written advice.

\* \* \* \* \*

(10) *The principal purpose.* For purposes of this section, the principal purpose of a partnership or other entity, investment plan or arrangement, or other plan or arrangement is the avoidance or evasion of any tax imposed by the Internal Revenue Code if that purpose exceeds any other purpose. The principal purpose of a partnership or other entity, investment plan or arrangement, or other plan or arrangement is not to avoid or evade Federal tax if that partnership, entity, plan or arrangement has as its purpose the claiming of tax benefits in a manner consistent with the statute and Congressional purpose. A partnership, entity, plan or arrangement may have a significant purpose of avoidance or evasion even though it does not have the principal purpose of avoidance or evasion under this paragraph (b)(10).

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Approved: May 12, 2005.

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement, Internal Revenue Service.*

**James W. Carroll,**

*Acting General Counsel, Department of the Treasury.*

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[CGD13-05-011]

RIN 1625-AA00

#### Safety Zones: Annual Fireworks Events in the Captain of the Port Portland Zone

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement.

**SUMMARY:** The Captain of the Port, Portland, Oregon, will enforce the safety zones established May 30, 2003, to safeguard watercraft and their occupants from safety hazards associated with the display of fireworks. Entry into these safety zones is prohibited unless authorized by the Captain of the Port Portland Zone.

**DATES:** Paragraphs (a)(3) through (a)(7) of 33 CFR 165.1315 will be enforced on (a)(3) July 4, 2005, (a)(4) July 3, 2005, (a)(5) July 4, 2005, (a)(6) July 4, 2005, and (a)(7) September 1, 2005, respectively.

**FOR FURTHER INFORMATION CONTACT:**

Petty Officer Charity Keuter, c/o Captain of the Port Portland, OR 6767 North Basin Avenue Portland, OR 97217 at (503) 240-2590 to obtain information concerning enforcement of this rule.

**SUPPLEMENTARY INFORMATION:** On May 30, 2003 the Coast Guard published a final rule (68 FR 32366) establishing regulations in 33 CFR 165.1315 to safeguard watercraft and their occupants on the waters of the Willamette, Columbia, and Coos Rivers from safety hazards associated with the display of fireworks within the AOR of the Captain of the Port, Portland, Oregon. The Coast Guard is issuing notice that the Captain of the Port, Portland, Oregon will enforce the established safety zones on the waters of the Willamette, Columbia and Coos Rivers published in 33 CFR 165.1315 at paragraphs (a)(3) Tri-City Chamber of Commerce Fireworks Display, Kennewick, WA, on July 4, 2005, from 9:30 p.m. to 11 p.m.; (a)(4)

Cedco Inc. Fireworks Display, North Bend, OR, on July 3, 2005, from 9:30 p.m. to 11 p.m.; (a)(5) Astoria 4th of July Fireworks, Astoria, OR, on July 4, 2005, from 9:30 p.m. to 11 p.m.; (a)(6) Oregon Food Bank Blues Festival Fireworks, Portland, OR, on July 4, 2005, from 9:30 p.m. to 11 p.m.; and (a)(7) Oregon Symphony Concert Fireworks Display, Portland, OR, on September 1, 2005, from 8:30 p.m. to 10 p.m. Entry into these safety zones is prohibited unless otherwise exempted or excluded under the final rule or unless authorized by the Captain of the Port or his designee. The Captain of the Port may be assisted by other Federal, State, or local agencies in enforcing these safety zones.

Dated: May 11, 2005.

**Paul D. Jewell,**

*Captain, U.S. Coast Guard, Captain of the Port, Portland, OR.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[CA-309-0475a; FRL-7901-9]

#### Revisions to the California State Implementation Plan, Imperial County Air Pollution Control District and San Joaquin Valley Unified Air Pollution Control District

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

**SUMMARY:** EPA is taking direct final action to approve revisions to the Imperial County Air Pollution Control District (ICAPCD) and San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD) portions of the California State Implementation Plan (SIP). These revisions concern volatile organic compound (VOC) emissions from aerospace manufacturing and component coating and can and coil coating operations. We are approving local rules that regulate these emission sources under the Clean Air Act as amended in 1990 (CAA or the Act).

**DATES:** This rule is effective on July 18, 2005, without further notice, unless EPA receives adverse comments by June 20, 2005. If we receive such comments, we will publish a timely withdrawal in the **Federal Register** to notify the public that this direct final rule will not take effect.

**ADDRESSES:** Send comments to Andy Steckel, Rulemaking Office Chief (AIR-4), U.S. Environmental Protection