

the filing requirements that address this overlap in reporting obligations.

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(1) *Effective date.* Except as otherwise provided, this section shall apply for tax years of a foreign partnership ending on or after December 31, 2000. For tax years of a foreign partnership ending before December 23, 2002, *see* § 1.6038-3(j) in effect prior to the amendments made by T.D. 9033 (see 26 CFR part 1 revised April 1, 2002).

#### § 1.6038-3T [Removed]

■ **Par. 3.** Section 1.6038-3T is removed.

### PART 602—OMB CONTROL NUMBERS UNDER PAPERWORK REDUCTION ACT

■ **Par. 4.** The authority citation for part 602 continues to read as follows:

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

#### § 602.101 [Amended]

■ **Par. 5.** In § 602.101, paragraph (b) is amended by removing the entry “§ 1.6038-3T”. \* \* \* 1545-1617” from the table.

**David A. Mader,**

*Assistant Deputy Commissioner of Internal Revenue.*

Approved: June 23, 2003.

**Pamela F. Olson,**

*Assistant Secretary of the Treasury.*

[FR Doc. 03-16600 Filed 6-30-03; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[CGD01-03-053]

RIN 1625-AA97

#### Safety Zone; Hudson River Swim, Ulster Landing, NY

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone for the annual Hudson Valley Triathlon swim located on the Hudson River. This action is necessary to provide for the safety of life on navigable waters during the event. This action is intended to restrict vessel traffic in the affected waterway.

**DATES:** This rule is effective from 7:30 a.m. to 9 a.m. on Sunday, July 13, 2003.

**ADDRESSES:** Documents indicated in this preamble as being available in the

docket are part of docket CGD01-03-053 and are available for inspection or copying at Waterways Oversight Branch, Coast Guard Activities New York, 212 Coast Guard Drive, room 204, Staten Island, NY 10305 between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

#### FOR FURTHER INFORMATION CONTACT:

Lieutenant Commander W. Morton, Waterways Oversight Branch, Coast Guard Activities New York (718) 354-4012.

#### SUPPLEMENTARY INFORMATION:

##### Regulatory Information

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. Due to the date the Applications for Approval of Marine Event were received, there was insufficient time to draft and publish an NPRM. An annual safety zone has been published for the Hudson Valley Triathlon swim on the Hudson River in 33 CFR 165.170 effective on the first Sunday after July 4th. The date for this year's event has been moved to the second Sunday after July 4th. The zone will only be enforced for 1½ hours; and recreational vessels can still transit to the east of the zone.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Any delay encountered in this regulation's effective date would be unnecessary and contrary to public interest since immediate action is needed to close the waterway and protect the swimmers and maritime public from the hazards associated with 400 swimmers competing in a confined area of the Hudson River.

##### Background and Purpose

The Coast Guard has received an application to hold a triathlon swim on the waters of the Hudson River. This rule establishes a safety zone in all waters of the Hudson River, in the vicinity of Ulster Landing, bound by the following points, (NAD 1983): 42°00'03.7" N 073°56'43.1" W; thence to 41°59'52.4" N 073°56'33.9" W; thence to 42°00'14.8" N 073°56'25.0" W; thence to 42°00'05.4" N 073°56'41.9" W; thence along the shoreline to the point of origin. The safety zone will be enforced from 7:30 a.m. until 9 a.m. on Sunday, July 13, 2003. The safety zone prevents vessels from transiting a portion of the Hudson River and Barrytown Reach and is needed to protect swimmers and boaters from the hazards associated with

400 swimmers competing in a confined area of the Hudson River. Recreational vessels can still transit to the east of the zone during the event and will not be precluded from mooring at or getting underway from piers in the vicinity of the zone. Commercial vessels will be precluded from transiting the area because the safety zone encompasses about 800 yards of Barrytown Reach and there is no viable alternative route. Public notifications will be made prior to the event via the Local Notice to Mariners, Marine Information and electronic mail Broadcasts, and on the Internet at <http://www.harborops.com>.

This safety zone covers the minimum area needed and imposes the minimum restrictions necessary to ensure the protection of all swimmers and vessels.

##### Discussion of Rule

This rule establishes a temporary safety zone for the Hudson Valley Triathlon swim. The safety zone will be in effect for 1½ hours. Recreational vessels can still transit to the east of the zone during the event and will not be precluded from mooring at or getting underway from piers in the vicinity of the zone. Commercial vessels will be precluded from transiting the area because the safety zone encompasses about 800 yards of Barrytown Reach and there is no viable alternative route.

##### Regulatory Evaluation

This 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).

This finding is based on: the minimal time that vessels will be restricted from the zone; it is an annual, local event; recreational vessels may still transit to the east of the zone during the event and will not be precluded from mooring at or getting underway from recreational piers in the vicinity of the zone; the zone is only in effect for 1½ hours; the event occurs early on a Sunday morning, which historically is a time when there is less commercial traffic transiting the area; and the event has been held for 6 years in succession and is therefore anticipated annually. The Coast Guard has received no written comments or complaints regarding the event being held in this location. Advance notifications will be made to the local maritime community by the