

that issue will not be further pursued by the IRS.

(k) *Effective date.* This section is applicable for taxable years ending after March 9, 2002. The applicability of this section expires on or before September 5, 2006.

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

■ **Par. 3.** The authority citation for part 602 continues to read as follows:

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

■ **Par. 4.** In § 602.101, paragraph (b) is amended by adding an entry in numerical order to the table to read as follows:

### § 602.101 OMB Control numbers.

\* \* \* \* \*

(b) \* \* \*

CFR part or section where identified and described	Current OMB control No.
* * *	* * *
1.448-2T .....	1545-1855
* * *	* * *

**Judith B. Tomaso,**

*Acting Deputy Commissioner for Services and Enforcement.*

Approved: August 28, 2003.

**Gregory Jenner,**

*Deputy Assistant Secretary of the Treasury.*

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

### 33 CFR Part 165

[CGD13-03-029]

RIN 1625-AA00

### Security and Safety Zones; Barge BEAUFORT 20, Explosive On-Load and Transit, Puget Sound, WA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing temporary security and safety zones around the Barge BEAUFORT 20 during an explosive on-load and transit in the waters of Puget Sound, WA. The Coast Guard is taking this action to safeguard the public from hazards associated with the loading and transit of explosives and to safeguard

the Barge BEAUFORT 20 from sabotage, other subversive acts, or accidents.

Entry into these temporary security and safety zones will be prohibited unless you have permission from the Captain of the Port, Puget Sound.

**DATES:** This rule is effective from 6 a.m. Pacific Daylight Time on August 22, 2003 to 6 a.m. Pacific Daylight Time September 11, 2003.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket CGD13-03-029 and are available for inspection or copying at U.S. Coast Guard Marine Safety Office Puget Sound, 1519 Alaskan Way South, Building 1, Seattle, Washington 98134. Normal office hours are between 8 a.m. and 4 p.m., Monday through Friday, except federal holidays. **FOR FURTHER INFORMATION CONTACT:** LT J. R. Morgan, c/o Captain of the Port Puget Sound, 1519 Alaskan Way South, Seattle, Washington 98134, (206) 217-6230.

### 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) and (d)(3), the Coast Guard finds that good cause exists for not publishing an NPRM and for making this rule effective less than 30 days after publication in the **Federal Register**. Publishing a NPRM would be contrary to public interest since immediate action is necessary to safeguard vessels and persons that may be transiting in the vicinity of the Barge BEAUFORT 20 and to protect the BEAUFORT 20. Alaska Marine Lines, the barge owner, was unable to provide the Coast Guard with sufficient details regarding this explosive on-load and transit until less than 30 days prior to the date of the loading. If normal notice and comment procedures were followed, this rule would not become effective until after the date of the explosive loading. For this reason, following normal rulemaking procedures in this case would be impracticable and contrary to the public interest.

#### Background and Purpose

The Coast Guard has determined that it is necessary to establish a temporary security and safety zone around the barge BEAUFORT 20 due to the hazards associated with the handling and transit of explosives. These security and safety zones are required in order to minimize the dangers that the explosive on-load and transit may present to persons and vessels transiting in the vicinity of the BEAUFORT 20. These dangers include,

but are not limited to, combustion, explosion and deflagration.

### Discussion of Rule

The Coast Guard is adopting a temporary security and safety zone regulation on Puget Sound, WA, around the Barge BEAUFORT 20. The Coast Guard has determined that it is necessary to restrict access to an area within a 1500 yard radius around the Barge BEAUFORT 20 while anchored at a position approximately 3 nautical miles due East of Vendovi Island at 48 degrees, 37 minutes North by 122 degrees, 31.25 minutes West. In addition, the BEAUFORT 20 will transit from Naval Magazine Indian Island to the anchorage located east of Vendovi Island. Accordingly, it is necessary to restrict access to an area within a 200-yard radius around the Barge BEAUFORT 20 while it is underway. The Coast Guard, through this action, intends to promote the security and safety of persons and vessels in the vicinity of the BEAUFORT 20. Entry into this zone will be prohibited unless authorized by the Captain of the Port. Coast Guard personnel will enforce this security and safety zone and may be assisted by other federal, state, or local agencies.

### 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). We expect the economic impact of this rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary. This expectation is based on the fact that the regulated area established by the regulation would encompass a small area that should not impact commercial or recreational traffic. For the above reasons, the Coast Guard does not anticipate any significant economic impact.

### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this 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