

transactions involving a limited group of pseudoephedrine products in quantities that exceed a 244 day supply in a single transaction. Most retail distributors do not engage in such transactions and therefore will not be subject to these regulations.

The proposed and final rule, in conjunction with this appendix document the various provisions which were specifically provided in order to minimize the impact on small businesses. These provisions were the result of a reasoned analysis of the potential impact of implementation of the full extent of CSA regulations on the affected industry and small businesses in particular. In providing for these special provisions, DEA gave special care and consideration to industry concerns and given these provisions, ensured that these regulations "will not have significant impact on a substantial number of small entities".

Dated: July 30, 1996.

Stephen H. Greene,

*Deputy Administrator.*

[FR Doc. 96-19846 Filed 8-6-96; 8:45 am]

BILLING CODE 4410-09-M

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 31 and 602

[TD 8664]

RIN 1545-AL99

#### Information Reporting and Backup Withholding; Correction

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations [TD 8664] which were published in the Federal Register on Monday, April 22, 1996 (61 FR 17572). The final regulations provide rules regarding the reporting on Form 1042-S of certain bank deposit interest paid with respect to a United States bank account to an individual who is a nonresident alien of the United States and a resident of Canada.

**EFFECTIVE DATE:** January 1, 1997.

**FOR FURTHER INFORMATION CONTACT:** Teresa Burridge Hughes, (202) 622-3880 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations which are the subject of these corrections are under sections 3406 and 6049 of the Internal Revenue Code.

#### Need for Correction

As published, the final regulations (TD 8664) contain errors which may prove to be misleading and are in need of clarification.

#### Correction of Publication

Accordingly, the publication of final regulations (TD 8664), which are the subject of FR Doc. 96-9456 is corrected as follows:

1. On page 17572, column 3, in the preamble following the paragraph heading "Paperwork Reduction Act", the first line of the column, the language "Washington DC 20224, and the Office of" is corrected to read "Washington, DC 20224, and the Office of".

2. On page 17573, column 1, in the preamble following the paragraph heading "B. Comments on Canadian Reporting Provisions", the third paragraph, line 5, the language "the Form 1042-S to be the transmittal" is corrected to read "the Form 1042 to be the transmittal".

#### PART 1—[CORRECTED]

3. On page 17573, column 2, in the authority citation, line 2, the language "Sections 1.6049-4 also issued under 26" is corrected to read "Section 1.6049-4 also issued under 26".

#### § 1.6049-6 [Corrected]

4. On page 17574, column 1, § 1.6049-6(e)(4), the fourth line from the bottom of the paragraph, the language "information on the Form is being" is corrected to read "information on the form is being".

Cynthia E. Grigsby,

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 96-20125 Filed 8-6-96; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 110

[CGD07-96-017]

RIN 2115-AA98

#### Anchorage Areas; Ashley River, Charleston, SC

**AGENCY:** Coast Guard, DOT.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is establishing two new anchorage areas in the Ashley River, Charleston, South Carolina. Due to pending construction of two 1000 ft piers at the George M. Lockwood Municipal Marina, in

Charleston, the current anchorage in 33 CFR 110.72d will not be available for anchoring recreational vessels. The Municipal Marina has received a construction permit to build the piers from the U.S. Army Corps of Engineers. The new anchorages are replacing the one described in 33 CFR 110.72d. The new anchorages are across the Ashley River from the current anchorage and though not designated as Federal anchorages, they are already widely used by recreational vessels as overflow from the current anchorage.

**DATES:** September 6, 1996.

**ADDRESSES:** Requests for further information should be mailed to the Captain of the Port Charleston, Marine Safety Office Charleston, 196 Tradd Street, South Carolina 29401-1899.

**FOR FURTHER INFORMATION CONTACT:** CWO4 R.M. Webber, Project Officer, Marine Safety Office Charleston, South Carolina, Tel: (803) 724-7690.

#### SUPPLEMENTARY INFORMATION:

##### Regulatory History

On April 23, 1996, the Coast Guard published a notice of proposed rulemaking entitled "Special Anchorage Areas; Ashley River, Charleston, SC" (CGD07-96-017) in the Federal Register (61 FR 17861). The comment period ended June 24, 1996. The Coast Guard received 11 comments during the proposed rulemaking period. Eight letters of no objection and three letters in favor of the new anchorages were received. The letters of no objection verified that the anchorages would not impact the environment, historic sites, fisheries or navigation. A public hearing was not requested and one was not held.

##### Discussion of Regulations

The City Marina Company and the City of Charleston have received a U.S. Army Corps of Engineers permit to build two 1000 foot piers on the south side of the Municipal Marina. Those piers will cross an existing anchorage eliminating most of the anchorages within that area that have over six feet of water at mean low water. As the existing anchorage is extensively used by recreational vessels, the new anchorage areas will accommodate vessels that will be displaced when the new piers are built. There has been considerable public interest in establishing new anchorages to replace the existing anchorage since the marina plans were published in the local newspaper. The new anchorages are already being used by recreational vessels as overflow from the existing anchorage. To date, no problems have

arisen from recreational vessels anchoring in these areas.

Ashley River Anchorage Number One is located on the waters lying within an area across the Ashley River Channel from the George M. Lockwood Municipal Marina bounded by the southwest side of the channel beginning at latitude 32°46'43.7"N, longitude 079°57'19.3" W; thence to latitude 32°46'38.0" N, longitude 079°57'24.0" W; thence to latitude 32°46'32.0" N, longitude 079°57'15.5" W; thence to latitude 32°46'29.0" N, longitude 079°57'00.9" W; thence back to the beginning following the southwest boundary of the Ashley River Channel. All coordinates referenced use datum: NAD 1983.

Ashley River Anchorage Number Two is located on the waters lying within an area across the Ashley River Channel from the Ashley Marina bounded by the southwest side of the channel beginning at latitude 32°46'53.0" N, longitude 079°57'34.5" W; thence to latitude 32°46'50.5" N, longitude 079°57'40.5" W; thence to latitude 32°46'46.0" N, longitude 079°57'34.5" W; thence to latitude 32°46'49.0" N, longitude 079°57'28.7" W; thence back to the beginning following the southwest boundary of the Ashley River Channel. All coordinates referenced use datum: NAD 1983.

These anchorage areas provide that vessels no more than sixty-five feet in length when anchored in the anchorage areas shall not be required to carry or exhibit the white anchor lights required by the Navigation Rules.

#### Regulatory Evaluation

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has been exempted from review by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this proposal to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. These anchorage areas described in this notice are currently being used by recreational vessels as overflow from the existing anchorage.

Since the impact of this is expected to be minimal, the Coast Guard certifies that it will not have a significant economic impact on a substantial number of small entities.

#### Collection of Information

This rule contains no collection-of-information requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

#### Federalism

This action has been analyzed in accordance with the principles and criteria contained in Executive Order 12612, and it has been determined that the rulemaking does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

#### Environmental Assessment

The Coast Guard has considered the environmental impact of this rule and has determined pursuant to Section 2.B.2. of Commandant Instruction M16475.1B, that this action is categorically excluded from further environmental documentation. A Categorical Exclusion Determination and Environmental Analysis Checklist are available in the docket for inspection or copying at the same location listed in **ADDRESSES**.

#### List of Subjects in 33 CFR Part 110

Anchorage grounds.

#### Regulations

In consideration of the foregoing, the Coast Guard amends Part 110 of Title 33, Code of Federal Regulations as follows:

#### **PART 110—[AMENDED]**

1. The authority citation for Part 110 continues to read as follows:

Authority: 33 U.S.C. 471, 2030, 2035 and 2071; 49 CFR 1.46 and 33 CFR 1.05–1(g). Section 110.1a and each section listed in 110.1a are also issued under 33 U.S.C. 1223 and 1231.

2. Section 110.72d is revised to read as follows:

#### **§ 110.72d Ashley River anchorage areas, SC.**

The following locations are special anchorage areas:

(a) Ashley River Anchorage 1. The waters lying within an area across the Ashley River Channel from the George M. Lockwood Municipal Marina bounded by the southwest side of the channel beginning at latitude 32°46'43.7"N, longitude 079°57'19.3"W; thence to latitude 32°46'38.0"N, longitude 079°57'24.0"W; thence to latitude 32°46'32.0"N, longitude 079°57'15.5"W; thence to latitude 32°46'29.0"N, longitude 079°57'00.9"W; thence back to the beginning following the southwest boundary of the Ashley River Channel. All coordinates referenced use datum: NAD 1983.

(b) Ashley River Anchorage 2. The waters lying within an area across the Ashley River Channel from the Ashley Marina bounded by the southwest side of the channel beginning at latitude 32°46'53.0"N, longitude 079°57'34.5"W; thence to latitude 32°46'50.5"N, longitude 079°57'40.5"W; thence to latitude 32°46'46.0"N, longitude 079°57'34.5"W; thence to latitude 32°46'49.0"N, longitude 079°57'28.7"W; thence back to the beginning following the southwest boundary of the Ashley River Channel. All coordinates referenced use datum: NAD 1983.

Dated: July 22, 1996.

John W. Lockwood,

*U.S. Coast Guard, Commander, Seventh Coast Guard District.*

[FR Doc. 96–20018 Filed 8–6–96; 8:45 am]

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### **33 CFR Part 165**

[CGD13–96–015]

RIN 2115–AA97

#### **Safety Zone Regulation; Seafair's U.S. Navy Blue Angels Air Show, Elliott Bay, Seattle, WA**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is adopting a temporary safety zone regulation for the U.S. Navy Blue Angels Air Show sponsored by Seafair Incorporated on 8, 9, 10, and 11 August, 1996, over Elliott Bay, Seattle, Washington. The Captain of the Port Puget Sound, Seattle, Washington, is taking this action to safeguard watercraft and their occupants from the safety hazards associated with high performance aircraft conducting difficult maneuvers at low altitudes. The safety zone will encompass the area of Elliott Bay over which the air show will take place. Entry into this safety zone will be prohibited unless authorized by the Captain of the Port.

**EFFECTIVE DATES:** This regulation becomes effective on the following dates and times: commencing August 8, 1996, at 1 p.m. (PDT) and terminating August 8, 1996, at 4 p.m. (PDT); commencing August 9, 1996, at 2 p.m. (PDT) and terminating August 9, 1996, at 4 p.m. (PDT); commencing August 10, 1996, at 2 p.m. (PDT) and terminating August 10, 1996, at 4 p.m. (PDT); and commencing August 11, 1996, at 2 p.m. (PDT) and terminating August 11, 1996, at 4 p.m. (PDT). The Captain of the Port may