

El Paso, TX, El Paso Intl, NDB or GPS RWY 22, Amdt 28A, Cancelled  
 El Paso, TX, El Paso Intl, NDB GPS RWY 22, Amdt 28A  
 El Paso, TX, El Paso Intl, VOR or GPS RWY 26L, Amdt 29B, Cancelled  
 El Paso, TX, El Paso Intl, VOR or GPS RWY 26L, Amdt 29B  
 Cable, WI, Cable Union, VOR/DME RNAV or GPS RWY 34, Amdt 4, Cancelled  
 Cable, WI, Cable Union, VOR/DME RNAV RWY 34, Amdt 4  
 Hayward, WI, Hayward/Sawyer County, VOR/DME or GPS RWY 2, Amdt 1, Cancelled  
 Hayward, WI, Hayward/Sawyer County, VOR/DME RWY 2, Amdt 1  
 Hayward, WI, Hayward/Sawyer County, NDB or GPS RWY 20, Amdt 12, Cancelled  
 Hayward, WI, Hayward/Sawyer County, NDB RWY 20, Amdt 12

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### Income Taxes

##### CFR Correction

In Title 26 of the Code of Federal Regulations, part 1 (§ 1.1401 to End), revised as of Apr. 1, 1999, page 689, § 1.6041-2 is corrected by reinstating the fourth sentence of paragraph (a)(1) to read as follows:

##### § 1.6041-2 Return of information as to payments to employees.

(a)(1) *In general.* \* \* \* For example, if a payment of \$700 was made to an employee and \$400 thereof represents wages subject to withholding under section 3402 and the remaining \$300 represents compensation not subject to withholding, such wages and compensation must both be reported on Form W-2.

\* \* \* \* \*

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## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 117

[CGD08-99-057]

RIN 2115-AE47

#### Drawbridge Operating Regulation; Gulf Intracoastal Waterway, Algiers Alternate Route, Louisiana

AGENCY: Coast Guard, DOT.

**ACTION:** Temporary rule.

**SUMMARY:** The Commander, Eighth Coast Guard District is temporarily changing the regulation governing the operation of the State Route 23 vertical lift span drawbridge across the Gulf Intracoastal Waterway (Algiers Alternate Route), mile 3.8, at Belle Chasse, Louisiana. The Temporary rule will allow the bridge to remain closed to navigation from 4 p.m. until 6:45 p.m. on Saturday, October 30, 1999 and from 4 p.m. until 7 p.m. on Sunday, October 31, 1999. This temporary rule is issued to facilitate movement of vehicular traffic for the New Orleans Open House 1999 Air Show, to be held at the U.S. Naval Air Station, Joint Reserve Base at Belle Chasse, Louisiana.

**DATES:** This temporary rule is effective from 4 p.m. on October 30, 1999 until 7 p.m. on October 31, 1999.

**ADDRESSES:** Unless otherwise indicated, documents referred to in this notice are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, room 1313, 501 Magazine Street, New Orleans, Louisiana 70130-3396 between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The Bridge Administration Branch of the eighth Coast Guard District maintains the public docket for this rulemaking.

**FOR FURTHER INFORMATION CONTACT:** Mr. Phil Johnson, Bridge Administration Branch, Commander (ob), Eighth Coast Guard District, 501 Magazine Street, New Orleans, Louisiana, 70130-3396, telephone number 504-589-2965.

##### SUPPLEMENTARY INFORMATION:

##### Discussion of Temporary Rule

The State Route 23 vertical lift span drawbridge across the Gulf Intracoastal Waterway (Algiers Alternate Route), mile 3.8, at Belle Chasse, Louisiana has a vertical clearance of 40 feet above mean high water in the closed-to-navigation position and 100 feet above mean high water in the open-to-navigation position. Navigation on the waterway consists primarily of tugs with tows, commercial fishing vessels, and occasional recreational craft.

The Louisiana Department of Transportation and Development has requested a temporary rule changing the operation of the State Route 23 vertical lift span drawbridge. The rule is needed to accommodate the additional volume of vehicular traffic that the New Orleans Open House Air Show is expected to generate. Between 150,000 and 200,000 members of the public are expected to attend the New Orleans Open House Air

Show on each day. The temporary rule will allow for the expeditious dispersal of the heavy volume of vehicular traffic expected to depart the U.S. Naval Air Station, Joint Reserve Base following the event.

The Coast Guard has determined that good cause exists to forego a notice and comment period for this rulemaking. Following normal rulemaking procedures in this instance would be impractical because the Coast Guard Bridge Administration Branch did not receive notification of the event in sufficient time to accommodate a notice and comment period. Further, there is not enough time to reschedule or delay the event. For the above reasons the Coast Guard has also determined that good cause exists to make this temporary rule effective in less than 30 days after publication.

##### Regulatory Evaluation

This temporary rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential cost and benefits under section 6(a)(3) of that order. It has been reviewed 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 temporary rule to be so minimal that a full Regulatory Evaluation under paragraph 10(e) of the regulatory policies and procedures of DOT is unnecessary. This is because the number of vessels impaired during the closed-to-navigation periods is minimal. All commercial vessels still have ample opportunity to transit this waterway before and after the two-hour and 45-minute closure on October 30 and the three-hour closure on October 31, 1999. Additionally, a practical alternate route of approximately seven additional miles is available via the Harvey Canal and the Mississippi River.

##### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider whether this temporary rule will have a significant economic impact on a substantial number of small entities. "Small entities" may include 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 temporary rule considers the needs of local commercial fishing