its subdivisions over Fort Leonard Wood, MO. Specifically, R–4501A is activated thirty minutes earlier and deactivated three hours later. Additionally, R–4501B is activated on the same schedule but deactivated four hours later. The day schedule (Monday-Saturday) remains unchanged.

Also, R–4501C and D are activated two hours later Monday-Friday and deactivated three hours later than the current designation on Monday and two hours earlier Tuesday-Friday. Saturday is no longer designated as an active day unless done so by NOTAM 24 hours in advance. In addition, R–4501E is activated on the same schedule as R–4501C and D. The FAA is taking this action at the request of the USA to meet the increasing training efforts of the USA at Fort Leonard Wood, MO, and to better depict more realistic operational times of use of the restricted areas. Section 73.45 of 14 CFR part 73 was republished in FAA Order 7400.8H, dated September 1, 2000.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore—(1) is not a ''significant regulatory action'' under Executive Order 12866; (2) is not a ''significant rule'' under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

This action reduces and/or increases the published times and/or days the restricted areas are in use. Therefore, the FAA has determined that this action is not subject to environmental assessments and procedures in accordance with FAA Order 1050.1D, ''Policies and Procedures for Considering Environmental Impacts,'' and the National Environmental Policy Act.

List of Subjects on 14 CFR Part 73

Airspace, Navigation (air).

Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 73 as follows:

PART 73—SPECIAL USE AIRSPACE

1. The authority citation for part 73 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 73.45 [Amended]

2. Section 73.45 is amended as follows:

* * * * *

R–4501A Fort Leonard Wood West, MO [Amended]

By removing the words ''Time of Designation. 0700–1800 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.'' and inserting the words ''Time of Designation. 0630–2100 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.''

R–4501B Fort Leonard Wood East, MO [Amended]

By removing the words ''**TIME OF DESIGNATION.** 0700–1800 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.'' and inserting the words ''**TIME OF DESIGNATION.** 0630–2200 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.''

R–4501C Fort Leonard Wood, MO [Amended]

By removing the words ''**TIME OF DESIGNATION.** 0700–1800 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.'' and inserting the words ''**TIME OF DESIGNATION.** 0900–2100 Monday; 0900–1600 Tuesday-Friday; other times by NOTAM issued at least 24 hours in advance.''

R–4501D Fort Leonard Wood, MO [Amended]

By removing the words ''**TIME OF DESIGNATION.** 0700–1800 Monday-Saturday; other times by NOTAM issued at least 24 hours in advance.'' and inserting the words ''**TIME OF DESIGNATION.** 0900–2100 Monday; 0900–1600 Tuesday-Friday; other times by NOTAM issued at least 24 hours in advance.''

R–4501E Fort Leonard Wood, MO [Amended]

By removing the words ''**TIME OF DESIGNATION.** As specified by NOTAM at least 24 hours in advance.'' and inserting the words ''**TIME OF DESIGNATION.** 0900–2100 Monday; 0900–1600 Tuesday-Friday; other times by NOTAM issued at least 24 hours in advance.''

* * * * *

Issued in Washington, DC, on November 30, 2000.

Reginald C. Matthews,

Manager Airspace and Rules Division.

[FR Doc. 00–31086 Filed 12–5–00; 8:45 am]

BILLING CODE 4910–13–U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 8909]

RIN 1545–AY46

Federal Employment Tax Deposits—De Minimis Rule

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary and final regulations.

SUMMARY: This document contains temporary and final regulations relating to the deposit of Federal employment taxes. The regulations change the de minimis deposit rule for quarterly and annual return periods. The regulations affect taxpayers required to make deposits of Federal employment taxes. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

DATES: *Effective date:* These regulations are effective December 6, 2000.

Applicability date: For dates of applicability, see § 31.6302–1T(f)(4).

FOR FURTHER INFORMATION CONTACT: Brinton T. Warren, (202) 622–4940 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

This document contains amendments to 26 CFR part 31, Employment Taxes and Collection of Income Tax at the Source. Section 31.6302–1(f)(4) provides that if the total amount of accumulated employment taxes for a return period is less than $1,000 and the amount is fully deposited or remitted with a timely filed return for the quarter, the amount deposited or remitted will be deemed to be timely deposited.

The temporary regulations change the $1,000 threshold to $2,500. Thus, a taxpayer that has accumulated employment taxes of less than $2,500 for a return period (quarterly or annual, as the case may be) does not have to make deposits but may remit its full

liability with a timely filed return for the return period.

The *de minimis* threshold is being raised as part of the IRS and Treasury's continued efforts to reduce burden on the small business community. On June 16, 1998, temporary regulations (TD 8771) that raised the de minimis threshold from $500 to $1,000 were published in the **Federal Register** (63 FR 32735). This increase of the threshold to $1,000 was made final on June 17, 1999, (TD 8822) in regulations published in the **Federal Register** (64 FR 32408).

Having conducted further study, the IRS now seeks additional changes in deposit requirements to reduce taxpayer burden. The IRS and Treasury have determined that another increase in the *de minimis* threshold is a simple and straightforward step that will reduce burden on small businesses.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and, because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, these regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small businesses.

Drafting Information

The principal author of the regulations is Brinton T. Warren of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 31 is amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Paragraph 1. The authority citation for part 31 is amended by adding an entry in numerical order to read in part as follows:

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

Section 31.6302–1T also issued under 26 U.S.C. 6302(a) and (c). * * *

Par. 2. In § 31.6302–1, a new sentence is added at the end of paragraph (f)(4) to read as follows:

§ 31.6302–1 Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992.

* * * * *

(f) * * *

(4) * * * For guidance regarding de minimis amounts for quarterly or annual return periods beginning on or after January 1, 2001, see § 31.6302–1T(f)(4).

* * * * *

Par. 3. Section 31.6302–1T is added to read as follows:

§ 31.6302–1T Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992 (temporary).

(a) through (f)(3). [Reserved] For further guidance, see § 31.6302–1(a) through (f)(3).

(f)(4) *De Minimis rule.* For quarterly and annual return periods beginning on or after January 1, 2001, if the total amount of accumulated employment taxes for the return period is less than $2,500 and the amount is fully deposited or remitted with a timely filed return for the return period, the amount deposited or remitted will be deemed to have been timely deposited.

(f)(5) through (n). [Reserved] For further guidance, see § 31.6302–1(f)(5) through (n).

Approved: November 21, 2000.

Charles O. Rossotti,

Commissioner of Internal Revenue.

Jonathan Talisman,

Acting Assistant Secretary for Tax Policy.

[FR Doc. 00–30791 Filed 12–5–00; 8:45 am]

BILLING CODE 4830–01–U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 100

[CGD 05–00–053]

Special Local Regulations for Marine Events; Approaches to Annapolis Harbor, Spa Creek, and Severn River, Annapolis, Maryland

AGENCY: Coast Guard, DOT.

ACTION: Notice of implementation.

SUMMARY: The Coast Guard is implementing the special local regulations at 33 CFR 100.511 for the Eastport Yacht Club Lighted Boat Parade, a marine event to be held December 9, 2000, on the waters of Spa Creek and the Severn River at Annapolis, Maryland. These special local regulations are necessary to control vessel traffic due to the confined nature of the waterway and expected vessel congestion during the event. The effect will be to restrict general navigation in the regulated area for the safety of spectators and vessels transiting the event area.

DATES: 33 CFR 100.511 is effective from 4:45 p.m. to 9:15 p.m. on December 9, 2000.

FOR FURTHER INFORMATION CONTACT: Chief Warrant Officer R. L. Houck, Marine Events Coordinator, Commander, Coast Guard Activities Baltimore, 2401 Hawkins Point Road, Baltimore, MD 21226–1971, (410) 576–2674.

SUPPLEMENTARY INFORMATION: The Eastport Yacht Club will sponsor a lighted boat parade on the waters of the Severn River and Spa Creek at Annapolis, Maryland. The event will consist of approximately 50 vessels, ranging in length from 20 to 55 feet, traveling at slow speed along two separate parade routes in Annapolis Harbor. In order to ensure the safety of participants, spectators and transiting vessels, 33 CFR 100.511 will be in effect for the duration of the event. Under provisions of 33 CFR 100.511, vessels may not enter the regulated area without permission from the Coast Guard Patrol Commander. Spectator vessels may anchor outside the regulated area but may not block a navigable channel. Because these restrictions will only be in effect for a limited period, they should not result in a significant disruption of maritime traffic.