

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.

Dated: November 21, 2000.

T.C. Paar,

*Captain, U.S. Coast Guard, Acting  
Commander, Fifth Coast Guard District.*

[FR Doc. 00-31045 Filed 12-5-00; 8:45 am]

BILLING CODE 4910-15-U

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 117

[CGD01-00-247]

#### Mystic River, CT, Drawbridge Operation Regulations:

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, First Coast Guard District, has issued a temporary deviation from the drawbridge operation regulations governing the operation of AMTRAK railroad bridge, at mile 2.4, across the Mystic River at Mystic, Connecticut. This deviation allows the bridge owner to open the bridge only three times a day at 6:30 a.m. to 7:30 a.m., 12:30 p.m. to 1 p.m., and 6:15 p.m. to 7 p.m. from December 11, 2000 to December 13, 2000. This action is necessary to facilitate replacement of the pinion at the bridge.

**EFFECTIVE DATES:** This deviation is effective from December 11, 2000, to December 13, 2000.

**FOR FURTHER INFORMATION CONTACT:** Joe Arca, Project Officer, First Coast Guard District, at (212) 668-7165.

**SUPPLEMENTARY INFORMATION:** The AMTRAK railroad bridge, at mile 2.4, across the Mystic River, has a vertical clearance of 4 feet at mean high water, and 7 feet at mean low water in the closed position. The existing drawbridge operating regulations are listed at 33 CFR 117.211(a).

The bridge owner requested a temporary deviation from the drawbridge operating regulations to open the bridge only three times a day at 6:30 a.m. to 7:30 a.m., 12:30 p.m. to 1 p.m., and 6:15 p.m. to 7 p.m., from December 11, 2000 to December 13, 2000, to facilitate the replacement of the pinion at the bridge. Vessels that can pass under the bridge without an opening may do so at all times during the closed period.

In accordance with 33 CFR 117.35(c), this work will be performed with all due speed in order to return the bridge to normal operation as soon as possible. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: November 24, 2000.

Gerald M. Davis,

*Captain, U.S. Coast Guard, Acting  
Commander, First Coast Guard District.*

[FR Doc. 00-31096 Filed 12-5-00; 8:45 am]

BILLING CODE 4910-15-M

## POSTAL SERVICE

### 39 CFR Part 20

#### Global Express Guaranteed

**AGENCY:** Postal Service.

**ACTION:** Final rule.

**SUMMARY:** On April 19, 1999, the Postal Service published an interim rule introducing Priority Mail Global Guaranteed service on a test basis. The Postal Service has since amended that interim rule on four occasions, with the last amendment being announced on September 29, 2000, and amending the interim rule to rename the service Global Express Guaranteed service (GXG), establishing it as a permanent international service and expanding the service to include a new classification for Non-Document (merchandise) shipments. That amendment to the interim rule also established and published separate rates for the Non-Document service. The Postal Service hereby gives notice that it is implementing the interim rule as amended on a permanent basis.

**EFFECTIVE DATE:** November 30, 2000.

**FOR FURTHER INFORMATION CONTACT:** Malcolm E. Hunt, (770) 360-1104.

**SUPPLEMENTARY INFORMATION:** On April 19, 1999, the Postal Service announced in the **Federal Register** (64 FR 19039-19042) the introduction of Priority Mail Global Guaranteed (PMGG) service on an interim basis. With PMGG, the USPS provided customers with a fully featured premium international service for documents with full track and trace capability. This service was initially available from 3,000 retail locations for delivery to a total of 19 countries.

On November 4, 1999, the Postal Service announced in the **Federal Register** (64 FR 60106-60109) the expansion of PMGG service to permit acceptance at a total of 10,000 retail locations, with destination locations expanded to 65 countries and territories.

On May 26, 2000, the Postal Service announced in the **Federal Register** (65 FR 34096-34101) the further expansion of PMGG service to a total of 202 destination countries and territories. A revised rate structure was also introduced.

On August 28, 2000, the Postal Service announced in the **Federal**

**Register** (65 FR 52023-52028) a further expansion of PMGG service. The number of retail locations was increased to a total of 20,000. Document service rates were adjusted, optional document reconstruction insurance was increased to \$2499, and delivery service was extended to China. An incorrect listing of three-digit ZIP Codes was included in the list of participating post offices in this rule. The correct list of participating post offices by three-digit ZIP Code is incorporated in the final rule.

On September 29, 2000, the Postal Service announced in the **Federal Register** (65 FR 58350-58359) a further expansion of PMGG service based on the successive and successful expansions of PMGG service. The Postal Service established it as a permanent international mail service. To effectuate this change, the Postal Service changed the name of the service to Global Express Guaranteed (GXG) and completed the expansion to include a new classification for merchandise shipments. GXG now consists of two mail classifications:

- a. GXG Document service
- b. GXG Non-Document service

The GXG Document service mail classification is for shipments that contain only documents and general correspondence for which no duty is assessed by the customs authority of the destination country. This mail classification is a designated letter mail class pursuant to 39 U.S.C. 3623(d) and, as such, is sealed against inspection by the Postal Service. These Document service shipments may be subject to inspection in the destination country for purposes of compliance with the customs requirements of the destination country. The rate structure for Document service is separate and distinct from the rate structure for Non-Document service.

The GXG Non-Document service mail classification is for shipments that do not contain documents or general correspondence and for which duty may be assessed by the customs authority of the destination country. Merchandise and all other dutiable items may be shipped using only this GXG classification. As such, this mail classification is not a letter mail class pursuant to 39 U.S.C. 3623(d). In order to provide for expedited customs clearance of these dutiable shipments, Non-Document service shipments will be subject to inspection by the Postal Service and its designated agents for purposes of air security and to determine that the contents are eligible for shipment via Non-Document service and that the contents are adequately