

**§ 1.737-3 [Corrected]**

1. On page 66737, column 2, § 1.737-3 (e), second paragraph from the bottom of the column, the paragraph designated "(e) Example 1." is correctly designated "Example 1."

2. On page 66737, column 3, § 1.737-3 (e), paragraph (i) of Example 2, line 4, the language "nondepreciable real property to the" is corrected to read "nondepreciable real property located in the United States to the".

3. On page 66737, column 3, § 1.737-3 (e), paragraph (ii) of Example 2, line 2, the language "Property B, nondepreciable real property," is corrected to read "Property B, nondepreciable real property located outside the United States,".

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**26 CFR Parts 31 and 301**

[TD 8636]

RIN 1545-AN57

**Time for Furnishing Wage Statements on Termination of Employer's Operations; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains a correction to final regulations [TD 8636] which were published in the Federal Register for Thursday, December 21, 1995 (60 FR 66139). The final regulations relate to the time for furnishing wage statements to employees and for filing wage statements with the Social Security Administration upon the termination of an employer's operations.

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

**FOR FURTHER INFORMATION CONTACT:** Jean M. Casey, (202) 622-6040 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations that are the subject of this correction are under section 6051, 6071, and 6081 of the Internal Revenue Code.

**Need for Correction**

As published, TD 8636 contains a typographical error that is in need of clarification.

**Correction of Publication**

Accordingly, the publication of the final regulations which is the subject of FR Doc. 95-30685, is corrected as follows:

On page 66140, column 2, in the preamble under the paragraph heading "Additional month to provide Forms W-2 and W-3 to SSA", last line, the language "the final Form 941 is due." is corrected to read "the end of the quarter."

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**DEPARTMENT OF DEFENSE****Department of the Army****Corps of Engineers****33 CFR Part 334****Albermarle Sound, Pamlico Sound, and Adjacent Waters, North Carolina; Danger Zones/Restricted Areas for Naval Aircraft Operations**

**AGENCY:** U.S. Army Corps of Engineers, DoD.

**ACTION:** Final rule.

**SUMMARY:** The Corps of Engineers is re-establishing a danger zone as a restricted area in the waters off of Harvey Point, Perquimans County, North Carolina. The area designated as the Harvey Point danger zone was disestablished by the Corps in 1988. Due to subsequent surveys of the area by the Navy, it has been determined that unexploded ordnance could exist and in the interest of safety to the public, the area should be closed to certain activities. The re-establishment of the danger zone as a restricted area will allow the public to enter the area but will prohibit any bottom disturbing activities such as dredging, clamming, crabbing, seining or anchoring. Due to the risk of damage to property or injury to the public, good cause exists to make this restricted area regulation effective upon publication in the Federal Register.

**EFFECTIVE DATE:** February 27, 1996.

**ADDRESSES:** HQUSACE, CECW-OR, Washington, DC 20314-1000.

**FOR FURTHER INFORMATION CONTACT:** Ms. Angie Yelverton of the Corps Wilmington District at (910) 251-4480, or Mr. Ralph Eppard, Regulatory Branch, CECW-OR at (202) 761-1783.

**SUPPLEMENTARY INFORMATION:** Pursuant to its authorities in Section 7 of the

Rivers and Harbors Act of 1917 (40 Stat. 266; 33 U.S.C. 1) and Chapter XIX of the Army Appropriations Act of 1919 (40 Stat. 892; 33 U.S.C. 3), the Corps is promulgating a regulation under 33 CFR 334.412 re-establishing an area that was previously a danger zone, as a restricted area in the waters off of Harvey Point, Albemarle Sound, North Carolina.

**Background**

In accordance with a request by the Navy, the Corps deleted the regulations in 33 CFR 334.410(b)(1) which established a target and bombing danger zone on the north shore of Albemarle Sound, on November 29, 1988 (53 FR 47952-47953). The area was no longer being used by the Navy. This amendment was made prior to promulgation of procedural regulations now found in 33 CFR 334.5. Disestablishment of a danger zone, by the Corps. Pursuant to these regulations, the Agency requesting revocation of a danger zone area shall certify that the area is suitable for use by the public. Harvey Point was previously used as a target and bombing site by the Navy, so the possibility of live ordnance in the mud below the water exists. In the interest of public safety, the Navy requested that the area be established as a restricted area until such time as a thorough survey of the area can be completed and any dangerous ordnance, if any, is removed. The restricted area as established today will allow the public to use the area for recreational and commercial uses, including fishing, swimming, water skiing, boating and other activities provided the activity does not disturb the bottom. Those activities which are specifically prohibited include dredging, clamming, crabbing, seining and anchoring. Upon completion of additional surveys by the Navy and, if appropriate, any subsequent cleanup, the area will be returned to unrestricted public use. An editorial change is also being made to the regulations in 33 CFR 334.410 which reflects a change in the Naval Command responsible for enforcing these danger zones and the added restricted area.

**Agency Decision To Adopt the Amendments Without Opportunity for Public Comment and Participation in Rulemaking**

The Corps has determined that implementation of final rulemaking for the Harvey Point restricted area will protect the public from possible hazards resulting from previous uses of the area. Nothing will be served by delaying the effective date of the rule. We have found it to be in the National interest to restrict the public use of the prior