**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) *De Minimis rule.* * * * For guidance regarding de minimis amounts for quarterly return periods beginning on or after July 1, 1998, and annual return periods beginning on or after January 1, 1999, 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 return periods beginning on or after July 1, 1998, and annual return periods beginning on or after January 1, 1999, if the total amount of accumulated employment taxes for the return period is less than $1,000 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 (m). [Reserved] For further guidance, see § 31.6302–1(g) through (m).

**Michael P. Dolan,**

*Deputy Commissioner of Internal Revenue.*

Approved: June 1, 1998.

**Donald C. Lubick,**

*Assistant Secretary of the Treasury.*

[FR Doc. 98–15984 Filed 6–15–98; 8:45 am]

BILLING CODE 4830–01–U

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## DEPARTMENT OF TRANSPORTATION

## Coast Guard

## 33 CFR Part 100

**[CGD 05–98–040]**

**RIN 2115–AE46**

## Special Local Regulations for Marine Events; Patapsco River, Baltimore, MD

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of implementation.

**SUMMARY:** This notice implements the special local regulations at 33 CFR 100.515 during the fireworks display to be held July 4, 1998, on the Patapsco River at Baltimore, 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 fireworks display. 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 100.515 is effective from 9 p.m. to 10 p.m. on July 4, 1998.

**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 City of Baltimore will sponsor a fireworks display on July 4, 1998 on the Patapsco River, Baltimore, Maryland. The fireworks display will be launched from a barge positioned within the regulated area. In order to ensure the safety of participants and transiting vessels, 33 CFR 100.515 will be in effect for the duration of the event. Under provisions of 33 CFR 100.515, a vessel may not enter the regulated area unless it receives 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 be in effect for a limited period, they should not result in a significant disruption of maritime traffic.

Dated: May 29, 1998.

**P.M. Stillman,**

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

[FR Doc. 98–15900 Filed 6–15–98; 8:45 am]

BILLING CODE 4910–15–M

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## DEPARTMENT OF TRANSPORTATION

## Coast Guard

## 33 CFR Part 100

**[CGD 05–98–039]**

**RIN 2115–AE46**

## Special Local Regulations for Marine Events; Severn River, College Creek, and Weems Creek, Annapolis, MD

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of implementation.

**SUMMARY:** This notice implements the special local regulations at 33 CFR 100.518 during the fireworks display to be held July 4, 1998, on 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 fireworks display. 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 100.518 is effective from 8 p.m. to 11 p.m. on July 4, 1998.

**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 City of Annapolis will sponsor a fireworks display on July 4, 1998 on the Severn River, Annapolis, Maryland. The fireworks display will be launched from a barge positioned within the regulated area. In order to ensure the safety of spectators and transiting vessels, 33 CFR 100.518 will be in effect for the duration of the event. Under provisions of 33 CFR 100.518, a vessel may not enter the regulated area unless it receives 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 be in effect for a limited period, they should not result in a significant disruption of maritime traffic.

Dated: May 29, 1998.

**P.M. Stillman,**

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

[FR Doc. 98–15899 Filed 6–15–98; 8:45 am]

BILLING CODE 4910–15–M

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## DEPARTMENT OF TRANSPORTATION

## Coast Guard

## 33 CFR Part 100

**[CGD01–98–065]**

**RIN 2115–AE46**

## Special Local Regulation: Fireworks Displays Within the First Coast Guard District

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of implementation.

**SUMMARY:** This document provides notice of the dates and times of the special local regulations contained in 33 CFR 100.114, Fireworks Displays within the First Coast Guard District. All vessels will be restricted from entering the area of navigable water within a 500-

yard radius of the fireworks launch platform for each event listed in the table below. Implementation of these regulations is necessary to control vessel traffic within the regulated area to ensure the safety of spectators.

**DATES:** The regulations in 33 CFR 100.114 are effective from one hour before the scheduled start of the event until thirty minutes after the last firework is exploded for each event listed in the table below. The events are listed chronologically by month with their corresponding number listed in the special local regulation, 33 CFR 100.114.

**ADDRESSES:** Comments should be mailed to Commander (osr), First Coast Guard District, Captain John Foster Williams Federal Building, 408 Atlantic Ave., Boston, MA 02110–3350, or may be hand delivered to Room 734 at the same address, between 8 a.m. and 4 p.m., Monday through Friday, except federal holidays. Comments will become part of this docket and will be available for inspection or copying at the above address.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant Commander Mark A. Cawthorn, Office of Search and Rescue branch, First Coast Guard District at (617) 223–8460.

**SUPPLEMENTARY INFORMATION:** This notice implements the special local regulations in 33 CFR 100.114 (62 FR 30988; June 6, 1997). All vessels are prohibited from entering a 500-yard radius of navigable water surrounding the launch platform used in each fireworks display listed below.

**Table 1—Fireworks Displays**

*July*

1. Boston Harborfest Fireworks

Date: July 2, 1998
Time: 9:30 p.m. to 10:30 p.m.
Location: Just Off Coast Guard Base, Boston Harbor, MA
Lat: 42°22′52″Long: 071°02′56″W (NAD 1983)

2. American Legion Post 83 Fireworks

Date: June 27, 1998
Time: 9 p.m. to 9:30 p.m.
Rain Date: June 28, 1998
Time: 9 p.m. to 9:30 p.m.
Location: Branford Point, Branford, CT
Lat: 41°21′N, Long: 072°05′20″W (NAD 1983)

3. Devon Yacht Club Fireworks

Date: July 4, 1998
Time: 9 p.m. to 10 p.m.
Location: Devon Yacht Club, Amagansett, NY
Lat: 40–59.5N, Long: 072–06.5W (NAD 1983)

4. Hempstead Fireworks

Date: July 5, 1998
Time: 9:15 p.m. to 10 p.m.
Location: Point Lookout, Hempstead, NY

7. Bangor Fireworks

Date: July 4, 1998
Time: 9:30 p.m. to 10 p.m.
Rain date: July 5, 1998
Time: 9:30 p.m. to 10 p.m.
Location: Bangor/Brewer waterfront, ME
Lat: 44–47.6N, Long: 068–11.8W (NAD 1983)

8. Bar Harbor Fireworks

Date: July 4, 1998
Time: 8:30 p.m. to 9:30 p.m.
Location: Bar Harbor/Bar Island, ME
Lat: 44–23.6N, Long: 068–11.8W (NAD 1983)

9. Stewarts 4th of July Fireworks Display

Date: July 4, 1998
Time: 9 p.m. to 9:30 p.m.
Location: Somes Sound, Northeast Harbor, ME
Lat: 44–18.3N, Long: 068–18.2W (NAD 1983)

10. Walsh's Fireworks

Date: July 3, 1998
Time: 8:30 p.m. to 9:30 p.m.
Location: Union River Bay, ME
Lat: 44–23.5N, Long: 068–27.2W (NAD 1983)

13. Fourth of July Celebration

Date: July 4, 1998
Time: 9 p.m. to 11 p.m.
Location: West Beach, Manchester Bay, Beverly Farms, MA
Lat: 42–33.515″N, Long: 070–48.292″W (NAD 1983)

14. Edgartown Fireworks

Date: July 4, 1998
Time: 9 p.m. to 9:30 p.m.
Location: Edgartown Harbor, Edgartown, MA
Lat: 41–23.25N, Long: 070–29.45W (NAD 1983)
Lat: 41–22.99N, Long: 070–29.43W (NAD 1983)

17. Marion Fireworks

Date: July 4, 1998
Time: 8 p.m. to 10 p.m.
Location: Silver Shell Beach, Marion, MA
Lat: 41–41.6N, Long: 070–45.5W (NAD 1983)

18. City of New Bedford Fireworks

Date: July 4, 1998
Time: 9 p.m. to 10:30 p.m.
Location: New Bedford Harbor, New Bedford, MA
Lat: 41–41N, Long. 070–40W (NAD 1983)

19. Onset Fireworks

Date: July 4, 1998
Time: 9 p.m. to 10 p.m.
Location: Onset Harbor, Onset, MA
Lat: 41–38N, Long: 071–55W (NAD 1983)

21. Wellfleet Fireworks

Date: July 4, 1998
Time: 8 p.m. to 11 p.m.
Rain date: July 11, 1998
Time: 8 p.m. to 11 p.m.
Location: Indian Neck Jetty, Wellfleet, MA
Lat: 41–55.5N, Long: 070–02.0 (NAD 1983)

24. Bristol 4th of July Fireworks

Date: July 4, 1998
Time: 9:30 p.m. to 10 p.m.
Location: Bristol Harbor, Bristol, RI
Lat: 41–39.8N, 071–17.0W (NAD 1983)

25. Oyster Harbor Club Fourth of July Festival

Date: July 4, 1998
Time: 6 p.m. to 10 p.m.
Rain date: July 5, 1998
Time 6 p.m. to 10 p.m.
Location: Tim's Cove, North Bay, Osterville, RI
Lat: 41–37.9N, Long: 070–24.0W (NAD 1983)

28. Fairfield Aerial Fireworks

Date: July 4, 1998
Time: 9 p.m. to 10:30 p.m.
Rain date: July 11, 1998
Time: 9 p.m. to 10:30 p.m.
Location: Jennings Beach, Long Island Sound, Fairfield, CT
Lat: 41–08′22″N, Long: 073–14′02″W (NAD 1983)

29. Subfest Fireworks

Date: July 2, 1998
Time: 9:30 p.m. to 9:40 p.m.
Rain date: July 3, 1998
Time: 9:30 p.m. to 9:40 p.m.
Location: Thames River, Groton, CT
Lat: 40–23′13″ N, Long: 072–05′15″ W (NAD 1983)

30. Middletown Fireworks

Date: July 4, 1998
Time: 9:15 p.m. to 9:45 p.m.
Rain date: July 5, 1998
Time: 9:15 p.m. to 9:45 p.m.
Location: Connecticut River, Middletown, CT
600 yards east of Harbor Park

31. Hartford Riverfest

Date: July 3, 1998
Time: 8 p.m. to 10 p.m.
Location: Connecticut River, Hartford, CT

South side of Chapter Oak Bridge to Great River Park

32. City of Norwalk Fireworks

Date: July 3, 1998
Time: 9:15 p.m. to 10:15 p.m.
Rain date: July 4, 1998
Time: 9:15 p.m. to 10:15 p.m.
Location: Calf Pasture Beach, Long Island Sound, Norwalk, CT
Lat: 41–04.50″ N, Lat: 073–23.22″ W (NAD 1983)

33. Norwich American Wharf Fireworks

Date: July 4, 1998
Time: 9 p.m. to 11 p.m.
Rain date: July 5, 1998
Time: 9 p.m. to 11 p.m.
Location: Norwich Harbor, Norwich, CT
Lat: 41–31′06″ N, Long: 072–04′46″ W (NAD 1983)

35. Stratford Fireworks

Date: July 3, 1998
Time: 9 p.m. to 10 p.m.
Location: Short Beach, Stratford, CT
Lat: 41–10.11″ N, Long: 073–06.19″ W (NAD 1983)

36. Westport P.A.L. Fireworks

Date: July 2, 1998
Time: 9:30 p.m. to 10:30 p.m.
Location: Compo Beach, Westport, CT

37. Bayville Crescent Club Fireworks

Date: July 20, 1998
Time: 9:15 p.m. to 10 p.m.
Rain date: July 21, 1998
Time: 9:15 p.m. to 10 p.m.
Location: Cooper Bluff, Cove Neck, NY
Lat: 40–54′6″ N, Long: 073–32′0″ W (NAD 1983)

40. Jones Beach State Park Fireworks

Date: July 4, 1998
Time: 9:30 p.m. to 9:55 p.m.
Location: Fishing Pier, Jones Beach State Park, Wantagh, NY
Lat: 40–35.7″ N, Long: 073–30.6″ W (NAD 1983)

47. Boys Harbor Fireworks Extravaganza

Date: July 18, 1998
Time: 9 p.m. to 10 p.m.
Location: Three Mile Harbor, East Hampton, NY
Lat: 41–15″ N, Long: 070–11.91″ W (NAD 1983)

*August*

4. Fall River Celebrates America Fireworks

Date: August 8, 1998
Time: 9:15 p.m. to 10:30 p.m.
Location: Taunton River, vicinity of buoy #17, Fall River, MA
Lat: 41–41.7″ N, Long: 071–10.0″ W (NAD 1983)

9. Salute to Summer

Date: September 5, 1998
Time: 8:30 p.m. to 10 p.m.
Location: Narragansett Bay, East Passage, off Coasters Harbor Island, Newport, RI
Lat: 41–25″ N, Long: 071–20″ W (NAD 1993)

Dated: June 4, 1998.

**James D. Garrison,**

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

[FR Doc. 98–15898 Filed 6–15–98; 8:45 am]

BILLING CODE 4910–15–M

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## DEPARTMENT OF TRANSPORTATION

## Coast Guard

## 33 CFR Part 100

**[CGD01–98–045]**

**RIN 2115–AE46**

## Special Local Regulation: Newport-Bermuda Regatta, Narragansett Bay, Newport, RI

**AGENCY:** Coast Guard, DOT.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is issuing a temporary rule to change the effective dates for the special local regulations for this year's Newport-Bermuda Regatta. The Newport-Bermuda Regatta will be held on June 19, 1998. This event involves up to 120 ocean going sailboats departing the entrance to Narragansett Bay, Newport, RI, and racing to Bermuda, U.K. This regulation is necessary to control vessel traffic within the immediate vicinity of the event due to the confined nature to the event, thus providing for the safety of life and property on the affected navigable waters.

**DATES:** This rule is effective on June 19, 1998, from 11 a.m. to 3:30 p.m.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant Commander Mark A. Cawthorn, Assistant Chief, Search and Rescue Branch, First Coast Guard District, (617) 223–8460.

**SUPPLEMENTARY INFORMATION:**

### Regulatory History

The special local regulation in 33 CFR 100.119 for the biennial Newport-Bermuda Regatta was published on June 24, 1996 at 61 FR 32332. The regulation's effective date does not allow automatic implementation of the rule each year. This regulation is necessary to suspend paragraph (c) of 33 CFR 100.119 and add paragraph (d) specifying the effective dates for this year's event. Good cause exists for providing for this regulation to become effective in less than 30 days after **Federal Register** publication. Publishing an NPRM would require a 30-day comment period and the final rule would not be effective before the scheduled event. The Coast Guard believes delaying the event in order to provide a 30-day delayed effective date would be contrary to the public interest given this event's local popularity.

### Background and Purpose

The Newport-Bermuda regatta is a biennial sailboat race sponsored by Cruising Club of America. Participating sailboats will require favorable navigable conditions. A portion of the East Passage of Narragansett Bay, Newport, Rhode Island will be closed during the effective period. This regulated area is needed to protect life and property during the event. For further information and restrictions regarding this event see 33 CFR 100.119.

### 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. The Office of Management and Budget has exempted this temporary rule from review under that order. This temporary rule 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 rule to be so minimal that a full Regulatory Evaluation, under paragraph 10e of the regulatory policies and procedures of DOT, is unnecessary. The effect of this temporary rule will not be significant for several reasons: entry into the regulated area is restricted for a short duration; vessels may transit around the regulated area; and the extensive advance advisories that will be made.

### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard considered whether this rule would have a significant economic impact on a substantial number of small entities. ''Small entities'' may include (1) small businesses and not-for-profit organizations that are independently owned and operated and are not dominant in their fields and (2) governmental jurisdictions with populations of less than 50,000.

For the reasons discussed in the Regulatory Evaluation, the Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.