Constitution, Avenue NW., Washington, DC. Alternatively, taxpayers may submit outlines of oral comments electronically directly to the IRS Internet site at http://www.irs.gov/tax regs/regslist.html.

FOR FURTHER INFORMATION CONTACT:

Concerning the regulations, Laura Nash, (202) 622–4910; concerning submissions, Sonya M. Cruse, (202) 622–7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

A notice of proposed rulemaking and notice of public hearing, appearing in the Federal Register on Wednesday, February 14, 2001 (66 FR 10247), announced that a public hearing was being held on June 4, 2001, regarding proposed regulations under sections 6041 and 6051. A hearing cancellation document was inadvertently published in the Federal Register on May 23, 2001 (66 FR 28408). Thus, the IRS is rescheduling the public hearing for Wednesday, July 25, 2001, at 10 a.m. in room 4716. Outlines of oral comments must be received by July 6, 2001.

Cynthia E. Grigsby,

Chief, Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning).

[FR Doc. 01–14665 Filed 6–13–01; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165 [CGD09-01-025]

RIN 2115-AA97

Safety Zone: Air and Water Show, Gary, IN

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to establish a safety zone for an air show at Miller Beach at Marquette Park, Gary, Indiana. This action is necessary to provide for the safety of life and property on the surrounding waters during this event. This action is intended to restrict vessel traffic in a portion of Lake Michigan.

DATES: Comments and related material must reach the Coast Guard on or before June 29, 2001.

ADDRESSES: You may mail comments and related material to: Commanding Officer, U.S. Coast Guard Marine Safety Office Chicago, 215 W. 83rd Street, Suite D, Burr Ridge, Illinois 60521. Marine Safety Office Chicago maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at MSO Chicago between 7:30 a.m. and 4 p.m. Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: MST2 Mike Hogan, U.S. Coast Guard Marine Safety Office Chicago, 215 W. 83rd Street, Suite D, Chicago, Illinois

60521 (630) 986–2175. **SUPPLEMENTARY INFORMATION:**

Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number on this rulemaking (CGD09-01-025), indicate the specific section of this proposal to which each comment applies, and give the reason(s) for each comment. Please submit all comments and attachments in an unbound format, no larger than 81/2 by 11 inches, suitable for photocopying and electronic filing. If you would like to know they reached us, please enclose a stamped, selfaddressed envelope or postcard.

The Coast Guard will consider all comments received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. But you may request a public meeting by writing to MSO Chicago at the address listed under ADDRESSES explaining why one would be beneficial. If we determine that one would aid this rulemaking, the Coast Guard will hold a public meeting at a time and place announced by a later notice in the Federal Register.

Background and Purpose

The Coast Guard proposes to establish a temporary safety zone for the Gary Indiana air show occurring on July 20–22, 2001. The proposed safety zone encompasses the waters off Miller Beach at Ogden Dunes bounded by the arc of a circle with a five nautical mile radius with its center in approximate position 41°37′01″ N, 087°15′0″ W.

Based on recent accidents that have occurred in other Captain of the Port zones and the hazards associated with this event, the Captain of the Port has determined that the air show in close proximity to watercraft poses a significant risk to public safety and property. The likely combination of

large numbers of recreational boaters, and congested waterways could easily result in serious injuries or fatalities. Establishing a safety zone to control vessel movement within a 5 nautical mile radius of Miller Beach will help ensure the safety of persons and property at this event and help minimize the associated risk.

Establishing a temporary safety zone by notice and comment rulemaking gives the public the opportunity to comment on the proposed zone, provides better notice than promulgating temporary rules annually, and decreases the amount of annual paperwork required for these events. The Coast Guard has not previously received notice of any impact caused by these events.

Discussion of Proposed Rule

The proposed safety zone would be in effect from 8:15 a.m. (local) to 5 p.m. (local), July 20 through July 22, 2001. Vessels may not enter, remain in, or transit through this safety zone during this time frame unless authorized by the Captain of the Port Chicago, or designated on scene Coast Guard patrol personnel, as provided for in 33 CFR 165.23.

This safety zone will include the entrance to the Burns International Harbor and the entrance to the Portage-Burns Waterway. Vessels will be prohibited from entering or exiting either of these while the safety zone is in effect. Vessels may contact the Captain of the Port Chicago or the designated on scene representative if they wish to enter or transit through the safety zone via U.S. Coast Guard Group Milwaukee on Channel 16, VHF–FM.

Regulatory Evaluation

This proposed 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 not reviewed this rule 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). We expect the economic impact of this proposed 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 determination is based on the minimal time that vessels will be restricted from the zones, and all of the zones are in areas where the Coast Guard expects insignificant adverse

impact to mariners from the zones' activation.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this proposed rule would have a significant impact on a substantial number of small entities. The term "small entities" comprises 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 Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small

This proposed rule would affect the following entities, some of which might be small entities: The owners or operators of commercial vessels intending to transit a portion of an activated safety zone.

This safety zone would not have a significant economic impact on a substantial number of small entities for the following reasons: The proposed zone is only in effect for several hours on the days of the event. Vessel traffic can safely pass outside the proposed safety zone during the events. In cases where traffic congestion is greater, traffic may be allowed to pass through the safety zone under Coast Guard escort with the permission of the Captain of the Port Chicago. Before the effective period, we will issue maritime advisories widely available to users of the Port of Chicago by the Ninth Coast Guard District Local Notice to Mariners, Marine information broadcasts, and facsimile broadcasts may also be made. Additionally, the Coast Guard has not received any negative reports from small entities affected during these displays in previous years.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see ADDRESSES) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Public Law 104–121), we want to assist small entities in understanding this rule so that they can better evaluate its effects and participate in the rulemaking process. If the rule would affect your small business, organization, or governmental

jurisdiction and you have questions concerning its provisions or options for compliance, please contact Marine Safety Office Chicago (see ADDRESSES.)

Collection of Information

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

Federalism

We have analyzed this proposed rule under Executive Order 13132 and have determined that this rule does not have implications for federalism under that Order.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) governs the issuance of Federal regulations that require unfunded mandates. An unfunded mandate is a regulation that requires a state, local, or tribal government or the private sector to incur direct costs without the Federal Government's having first provided the funds to pay those costs. This proposed rule would not impose an unfunded mandate.

Taking of Private Property

This proposed rule would not effect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

Civil Justice Reform

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

The Coast Guard has analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not concern an environmental risk to health or risk to safety that may disproportionately affect children.

Environment

We have considered the environmental impact of this proposed rule and concluded that, under figure 2–1, paragraph 34(g) of Commandant Instruction M16475.1C, this proposed rule is categorically excluded from further environmental documentation. A written categorical exclusion

determination is available in the docket for inspection or copying where indicated under ADDRESSES.

Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and record keeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR Part 165 as follows:

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

1. The authority citation for Part 165 continues to read as follows:

Authority: 33 U.S.C. 1231; 50 U.S.C. 191, 33 CFR 1.05–1(g), 6.04–1, 6.04–6 and 160.5; 49 CFR 1.46.

2. Add § 165.T09–914 to read as follows:

§ 165.T09–914 Safety Zone: Lake Michigan, Gary, IN.

- (a) The following area is designated a safety zone:
- (1) Location. The waters off Miller Beach at Ogden Dunes, Lake Michigan, bounded by the arc of a circle with a 5 nautical mile radius with its center located at approximate position: 41°37′01″ N, 087°15′0″ W.
- (2) Effective period. This section is effective daily from 8:15 a.m. (local) to 5 p.m. (local) on July 20–22, 2001.
 - (b) Regulations.
- (1) The general regulations contained in 33 CFR 165.23 apply.
- (2) All persons and vessels shall comply with the instructions of the Coast Guard Captain of the Port or designated on scene patrol personnel. Coast Guard patrol personnel include commissioned, warrant, and petty officers of the U.S. Coast Guard. Upon being hailed by a U.S. Coast Guard vessel via siren, radio, flashing light, or other means, the operator shall proceed as directed.
- (3) The safety zone encompasses a portion of Lake Michigan. This safety zone is being established to protect the boating public in the vicinity of an air and water show in Gary, Indiana. In

cases where shipping is affected, commercial vessels may request permission from the Captain of the Port Chicago to transit the safety zone. Approval will be made on a case-by-case basis. Requests must be made in advance and approved by the Captain of the Port before transits will be authorized. The Captain of the Port may be contacted via U.S. Coast Guard Group Milwaukee on Channel 16, VHF–FM.

Dated: June 6, 2001.

R.E. Seebald,

Captain, U.S. Coast Guard, Captain of the Port Chicago.

[FR Doc. 01–15049 Filed 6–13–01; 8:45 am] BILLING CODE 4910–15–U

DEPARTMENT OF THE INTERIOR

National Park Service

36 CFR Part 13 RIN 1024-AC83

Special Regulations; Wrangell-St. Elias National Park and Preserve

AGENCY: National Park Service, Interior. **ACTION:** Proposed rule.

SUMMARY: The proposed rulemaking will add the communities of Dot Lake, Tetlin, Tanacross, Northway (including Northway, Northway Village and Northway Junction) and Healy Lake as resident zone communities for Wrangell-St. Elias National Park (WRST). This action is in response to instructions from the Secretary of the Interior and requests by the Park Subsistence Resource Commission (SRC), the Southcentral Alaska Federal Subsistence Regional Advisory Council, and the affected communities. The addition of these communities to the resident zone will allow residents to engage in subsistence activities in the park without a National Park Service (NPS) subsistence permit.

DATES: Written comments will be accepted by mail, fax, or electronic mail through August 13, 2001.

ADDRESSES: Comments should be addressed to: Superintendent, Wrangell-St. Elias National Park and Preserve, P.O. Box 439, Copper Center, Alaska 99573. Fax (907) 822–7216. Email: Devi Sharp@nps.gov.

FOR FURTHER INFORMATION CONTACT: Devi Sharp, Chief of Natural Resources, Wrangell-St. Elias National Park and Preserve, P.O. Box 439, Copper Center, Alaska 99573. Telephone (907) 822– 5234.

SUPPLEMENTARY INFORMATION:

Background

In 1981, the NPS published regulations in 36 CFR, part 13 to implement the Alaska National Interest Lands Conservation Act (ANILCA) for the national park system units in Alaska. Because ANILCA restricted subsistence use in national parks to local rural residents, the implementing regulations included a method for identifying these residents. The primary method was to designate nearby communities with significant concentrations of subsistence users as "resident zone communities". All of the residents in these communities are considered to be local rural residents and, therefore, eligible to use the park for subsistence purposes in accordance with regulations adopted or approved by the Department of Interior. Initially 18 communities near the park were designated as resident zone communities. At the time those communities were selected there were few published sources of information documenting subsistence use of park resources. The authors of the regulations had to rely heavily on the input of local residents regarding their subsistence uses of the park to determine which communities or areas would be eligible for resident zone status. Some communities near the park, including Dot Lake, Tetlin, Tanacross, Northway, and Healy Lake were not fully represented at the meetings when testimony was taken, and were not included in the resident zone when the final part 13 rule was published on June 17, 1981 (46 FR 31836). Section 13.43 provides a method and criteria (see following section, "Application of Criteria'') for adding communities to the resident zone. The residents of Dot Lake, Tetlin, Tanacross, Northway, and Healy Lake have tried, since the regulations were published, to be added in accordance with § 13.43. This proposed rule responds to that effort.

Origin of Requests To Add New Communities

Discussions by the SRC leading to a formal recommendation to add Northway to the Wrangell-St. Elias National Park resident zone were recorded in 1985. In August 1986, the Subsistence Resource Commission (SRC) forwarded their first recommendation to the Secretary of the Interior requesting that Northway be included as a resident zone community. The State of Alaska responded to the SRC in September of 1986 indicating that the issue was an NPS decision and that the State could not act directly to

implement the recommendation. The Secretary of the Interior responded to the request in May of 1988. His response, in part, was,

In order to designate the community of Northway as a resident zone community, NPS would have to determine whether or not a significant concentration of people who permanently reside in this community have a history of customary and traditional subsistence use in the park * * *

Then, in 1989 the State Regional Advisory Council for the Interior and Southcentral regions of Alaska recommended to the Board of Game the addition of Northway to the resident zone for Wrangell-St Elias National Park. In response to the recommendation the US Fish and Wildlife Service director, who had been delegated the responsibility to review and respond to regional council recommendations, replied;

The Subsistence Resource Commission for Wrangell-St. Elias National Park did not provide any documentation or indication that such documentation existed in association with their recommendation. Therefore, the recommendation was denied and will not be reconsidered until data is available to indicate a resident zone designation is warranted.

Again in December of 1991, the SRC forwarded a recommendation to the Secretary for the addition of Northway to the resident zone. The Secretary's response (July 1992) was, in part,

* * * the NPS must first verify that a significant concentration of local rural residents with a history of subsistence use of the park's resources currently resides within the community of Northway. If this "significant concentration" requirement is verified, the NPS will define the boundaries of the community for resident zone designation purposes, and initiate a rulemaking process to add Northway as a park resident zone community.

After establishment of the Federal Subsistence Regional Advisory Council system in 1993, the request to add Northway and Tetlin was forwarded by the Southcentral and Eastern Interior Subsistence Regional Advisory Councils to the Federal Subsistence Board, as well. The response to the regional advisory council (February 1994) came from the Regional Director of NPS. His response, in part, said,

The park is currently seeking funding to conduct the surveys necessary to assess Northway's possible addition as a resident zone community. Before NPS considers conducting any studies regarding the community of Tetlin and its potential designation as a resident zone community, consultation with the SRC is warranted. The Federal Subsistence Board is currently gathering information on the customary and traditional uses of large mammal species in