

a substantive issue of federal tax law. The decision to request advice is a decision concerning the proper application of federal tax law; it is neither a ministerial nor a managerial act. Consequently, interest attributable to a delay resulting from the decision to request advice cannot be abated under paragraph (a) of this section.

Example 10. The facts are the same as in Example 9 except the attorney who is assigned to respond to the request for advice is granted leave for an extended period of time. The case is not reassigned during the attorney's absence. The decision to grant leave and the decision not to reassign the taxpayer's case to another attorney are not ministerial acts; however, they are managerial acts. The Commissioner may (in the Commissioner's discretion) abate interest attributable to any unreasonable delay caused by these decisions.

Example 11. A taxpayer contacts an IRS employee and requests the amount due to satisfy the taxpayer's income tax liability for a particular taxable year. Because the employee fails to access the most recent data, the employee gives the taxpayer an incorrect amount due. As a result, the taxpayer pays less than the amount required to satisfy the tax liability. Accessing the most recent data is a ministerial act. The Commissioner may (in the Commissioner's discretion) abate interest attributable to any unreasonable error or delay arising from giving the taxpayer an incorrect amount due to satisfy the taxpayer's income tax liability.

Example 12. A taxpayer contacts an IRS employee and requests the amount due to satisfy the taxpayer's income tax liability for a particular taxable year. To determine the current amount due, the employee must interpret complex provisions of federal tax law involving net operating loss carrybacks and foreign tax credits. Because the employee incorrectly interprets these provisions, the employee gives the taxpayer an incorrect amount due. As a result, the taxpayer pays less than the amount required to satisfy the tax liability. Interpreting federal tax law is neither a ministerial nor a managerial act. Consequently, interest attributable to an error or delay arising from giving the taxpayer an incorrect amount due to satisfy the taxpayer's income tax liability cannot be abated under paragraph (a) of this section.

(d) *Effective date.* The provisions of this section apply to interest accruing with respect to deficiencies or payments of any tax described in section 6212(a) for taxable years beginning after July 30, 1996.

Michael P. Dolan,

Deputy Commissioner of Internal Revenue.
[FR Doc. 98-19 Filed 1-7-98; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD01-97-004]

RIN 2115-AA97

Security Zone: Dignitary Arrival/ Departure Logan International Airport, Boston, MA

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to establish a permanent, four-sector security zone on the waters around Logan International Airport, above the Callahan Tunnel, Sumner Tunnel, Ted Williams Tunnel, and around any designated vessel, to protect the President, Vice President and visiting heads of foreign states or foreign governments during their arrival, departure and transits to and from Logan International Airport.

DATES: Comments must reach the Coast Guard on or before March 9, 1998.

ADDRESSES: Comments must be mailed to the U.S. Coast Guard Marine Safety Office Boston, 455 Commercial Street, Boston, MA 02109, or may be delivered to the Marine Safety Office between the hours of 7:30 a.m. and 3:30 p.m., Monday through Friday, except federal holidays.

FOR FURTHER INFORMATION CONTACT: LT Michael H. Day or MSTC Daniel J. Dugery, Coast Guard Marine Safety Office Boston, MA; telephone (617) 223-3000.

SUPPLEMENTARY INFORMATION:

Requests for Comments

The Coast Guard encourages interested persons to participate in this rulemaking by submitting written data, views, or arguments. Persons submitting comments should include their name and address, identify this rulemaking (CGD01-97-004) and the specific section of this proposal to which each comment applies, and give a reason for each comment. Persons wanting acknowledgment of receipt of comments should enclose a stamped, self-addressed postcard or envelope.

The Coast Guard will consider all comments received during the comment period. It may change this proposal in view of the comments. The Coast Guard plans no public hearing. Persons may request a public hearing by writing to the Project Manager at the address under **ADDRESSES**. If it determines that the opportunity for oral presentations will aid this rulemaking, the Coast

Guard will hold a public hearing at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

Boston, Massachusetts is often visited by the President and Vice President of the United States, as well as visiting heads of foreign states or foreign governments on the average of 24 times per year. Often these visits are on short notice. The President, Vice President, and visiting heads of foreign states or foreign governments require Secret Service protection. The President, Vice President, and visiting heads of foreign states or foreign governments arrive at Logan International Airport, then transit to locations throughout Boston by car or boat. Due to the sensitive nature of these visits a security zone is needed. Standard security procedures are enacted to ensure the proper level of protection to prevent sabotage or other subversive acts, accidents, or other activities of a similar nature. In the past, temporary security zones were requested by the U.S. Secret Service with limited notice for preparation by the U.S. Coast Guard. The proposed regulation would establish a permanent four-sector security zone that could be activated upon request of the U.S. Secret Service pursuant to their authority under 18 U.S.C. 3056. The security zone sections will be as follows:

Sector one will go into effect 15 minutes prior to the scheduled landing or takeoff of the aircraft carrying either the President, Vice President, or visiting heads of foreign states or foreign governments at Logan International Airport. Sector one will preclude all vessels from approaching within three hundred yards of the Logan International Airport shoreline, bound on the west by a line drawn between positions 42°22'45" N, 071°91'05" W and 42°21'48" N, 071°01'45" W (NAD 1983).

Sector two will go into effect 15 minutes before the vehicle carrying either the President, Vice President, or visiting heads of foreign states or foreign governments enters the Callahan Tunnel or Sumner Tunnel. Sector two will preclude all vessels from entering an area of the main ship channel, Boston Inner Harbor, fifty yards in all directions from a point directly above the Callahan Tunnel and the Sumner Tunnel.

Sector three will go into effect 15 minutes before the vehicle carrying either the President, Vice President, or visiting heads of foreign states or foreign governments enters the Ted Williams Tunnel. Sector three will preclude all vessels from entering an area of the main ship channel, Boston Inner

Harbor, fifty yards in all directions from a point directly above the Ted Williams Tunnel.

Sector four will go into effect 15 minutes before either the President, Vice President, or visiting heads of foreign states or foreign governments board the designated transport vessel. Sector four will preclude all vessels from approaching within three hundred yards in all directions from the designated vessel transporting the dignitaries between Logan International Airport and any location in Boston Harbor.

The activation of a particular sector of this security zone will be announced via Safety Marine Information Broadcasts and by locally issued notices.

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. It has not been reviewed by the Office of Management and Budget 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). The Coast Guard expects the economic impact of this rule to be so minimal that a full Regulatory Evaluation is unnecessary. The Coast Guard anticipates that this security zone will be activated on an average of 24 times per year. Costs resulting from these regulations, if any, will be minor and have no significant adverse financial effect on vessel operators as the activation of any one of the sectors of this security zone will be of less than two hours duration. Deep draft vessel traffic, fishing vessels, and tour boats may experience slight delays in departures or arrivals, however, the delays are minimal relative to the highly significant national security interest in protecting the President, Vice President, and visiting heads of foreign states or foreign governments visiting Boston.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider whether this proposal will 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 addressed under the Regulatory Evaluation above, the Coast

Guard finds that this rule will not have a significant impact on a substantial number of small entities.

Collection of Information

This proposal contains no collection of information requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

Federalism

The Coast Guard has analyzed this rule under the principles and criteria contained in Executive Order 12612, and has determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Environment

The Coast Guard has considered the environmental impact of this rule and concluded that, under section 2.B.2.e.(34)(g) of Commandant Instruction M16475.1B (as revised by 59 FR 38654, July 29, 1994), this rule is categorically excluded from further environmental documentation. A Categorical Exclusion Determination and an Environmental Analysis Checklist are included in the docket.

List of Subjects in 33 CFR Part 165

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

Proposed Regulation

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

PART 165—[AMENDED]

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. Section 165.113, is added to read as follows:

§ 165.113 Security Zone: Dignitary Arrival/Departure Logan International Airport, Boston, MA.

(a) *Location.* The permanent security zone consists of four sectors that may be activated in part, or in whole, when the U.S. Secret Service activates a Federal Protection Zone and requests a security zone. These zones are for the protection of the President and Vice President of the United States, as well as visiting heads of foreign states or foreign governments arriving at, or departing from, Logan International Airport and as determined by the transit route across Boston Harbor. The security zone will be as follows:

(1) Sector one will go into effect 15 minutes prior to the scheduled landing or takeoff of the aircraft carrying either the President, Vice President, or visiting head of foreign states or foreign governments at Logan International Airport. Sector one will preclude all vessels from approaching within three hundred yards of the Logan International Airport shoreline, bound on the west by a line drawn between positions 42°22'45" N, 071°01'05" W and 42°21'48" N, 071°01'45" W (NAD 1983).

(2) Sector two will go into effect 15 minutes before the vehicle carrying either the President, Vice President, or visiting heads of foreign states or foreign governments enters the Callahan Tunnel or Sumner Tunnel. Sector two will preclude all vessels from entering an area of the main ship channel, Boston Inner Harbor, fifty yards in all directions from a point directly above the Callahan Tunnel and the Sumner Tunnel.

(3) Sector three will go into effect 15 minutes before the vehicle carrying either the President, Vice President, or visiting heads of foreign states or foreign governments enters the Ted Williams Tunnel. Sector three will preclude all vessels from entering an area of the main ship channel, Boston Inner Harbor, fifty yards in all directions from a point directly above the Ted Williams Tunnel.

(4) Sector four will go into effect 15 minutes before either the President, Vice President, or visiting head of foreign states or foreign governments board the designated transport vessel. Sector four will preclude all vessels from approaching within three hundred yards in all directions from the designated vessel transporting either the President, Vice President, or visiting head of foreign states or foreign governments between Logan International Airport and any location in Boston Harbor.

(5) The activation of a particular sector of this security zone will be announced via Safety Marine Information Broadcasts and by locally issued notices.

(b) *Regulations:*

(1) The general regulations covering security zones contained in 33 CFR 165.33 apply.

(2) All persons and vessels shall comply with the instructions of the Coast Guard Captain of the Port or the designated on scene patrol personnel. Coast Guard patrol personnel include commissioned, warrant, and petty officers of the Coast Guard. Upon being hailed by a Coast Guard vessel via siren, radio, flashing light, or other means, the

operator of a vessel shall proceed as directed.

Dated: December 11, 1997.

J. L. Grenier,

Captain, U.S. Coast Guard, Captain of the Port, Boston, Massachusetts.

[FR Doc. 98-450 Filed 1-7-98; 8:45 am]

BILLING CODE 4910-14-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[OH111-1b; FRL-5947-9]

Approval and Promulgation of Maintenance Plan Revision; Ohio

AGENCY: Environmental Protection Agency.

ACTION: Proposed rule.

SUMMARY: The United States Environmental Protection Agency is proposing to approve a October 20, 1997, request from Ohio, for a State Implementation Plan maintenance plan

revision for the Jefferson County ozone maintenance area. The maintenance plan revision allocates to the mobile source emissions budget for transportation conformity a portion of the existing safety margin. The safety margin is the difference between the attainment inventory level of the total emissions and the projected levels of the total emissions in the final year of the maintenance plan.

DATES: Written comments on this proposed action must be received by February 9, 1998.

ADDRESSES: Written comments should be sent to: J. Elmer Bortzer, Chief, Regulation Development Section, Air Programs Branch, (AR-18J), U.S. Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois, 60604.

FOR FURTHER INFORMATION CONTACT: Scott Hamilton, Environmental Scientist, Regulation Development Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency,

Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 353-4775.

SUPPLEMENTARY INFORMATION: For additional information, see the Direct Final rule which is located in the Rules section of this **Federal Register**. Copies of the requests are available for inspection at the following address: (Please contact Scott Hamilton at (312) 353-4775 before visiting the Region 5 office.) USEPA Region 5, Air and Radiation Division, 77 West Jackson Boulevard, Chicago, Illinois 60604-3590.

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Hydrocarbons, Intergovernmental relations, Ozone, Nitrogen oxides, Transportation conformity.

Authority: 42 U.S.C. 7401 et seq.

Dated: December 24, 1997.

David A. Ullrich,

Acting Regional Administrator, Region V.

[FR Doc. 98-432 Filed 1-7-98; 8:45 am]

BILLING CODE 6560-50-P