

identification of the suspected abnormality.

\* \* \* \* \*

4. Section 900.12 is amended by revising paragraphs (c)(2) and (f)(3) and the first sentence of paragraph (j)(2) to read as follows:

**§ 900.12 Quality standards.**

\* \* \* \* \*

(c) \* \* \*

(2) *Communication of mammography results to the patients.* Each facility shall send each patient a summary of the mammography report written in lay terms within 30 days of the mammographic examination. If assessments are "Suspicious" or "Highly suggestive of malignancy," the facility shall make reasonable attempts to ensure that the results are communicated to the patient as soon as possible.

(i) Patients who do not name a health care provider to receive the mammography report shall be sent the report described in paragraph (c)(1) of this section within 30 days, in addition to the written notification of results in lay terms.

(ii) Each facility that accepts patients who do not have a health care provider shall maintain a system for referring such patients to a health care provider when clinically indicated.

\* \* \* \* \*

(f) \* \* \*

(3) *Audit interpreting physician.* Each facility shall designate at least one interpreting physician to review the medical outcomes audit data at least once every 12 months. This individual shall record the dates of the audit period(s) and shall be responsible for analyzing results based on this audit. This individual shall also be responsible for documenting the results and notifying other interpreting physicians of their results and the facility aggregate results. If followup actions are taken, the audit interpreting physician shall also be responsible for documenting the nature of the followup.

\* \* \* \* \*

(j) \* \* \*

(2) If FDA determines that the quality of mammography performed by a facility, whether or not certified under § 900.11, was so inconsistent with the quality standards established in this section as to present a significant risk to individual or public health, FDA may require such facility to notify patients who received mammograms at such facility, and their referring physicians, of the deficiencies presenting such risk, the potential harm resulting, appropriate remedial measures, and

such other relevant information as FDA may require. \* \* \*

Dated: June 9, 1999.

**Margaret M. Dotzel,**

*Acting Associate Commissioner for Policy Coordination.*

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BILLING CODE 4160-01-F

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 31

[TD 8822]

RIN 1545-AW28

#### Federal Employment Tax Deposits—De Minimis Rule

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to the deposit of Federal employment taxes. The final regulations adopt the rules of temporary regulations that change the de minimis deposit rule for quarterly and annual return periods from \$500 to \$1,000. The regulations affect taxpayers required to make deposits of Federal employment taxes.

**DATES:** *Effective date:* These regulations are effective June 17, 1999.

*Applicability date:* For dates of applicability, see § 31.6302-1(f)(4).

**FOR FURTHER INFORMATION CONTACT:** Vincent Surabian, (202) 622-4940 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

This document contains amendments to 26 CFR part 31, Employment Taxes and Collection of Income Tax at Source. On June 16, 1998, temporary and final regulations (TD 8771) relating to the deposit of Federal employment taxes under section 6302 of the Internal Revenue Code were published in the **Federal Register** (63 FR 32735). A notice of proposed rulemaking (REG-110403-98) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (63 FR 32774). No comments were received from the public in response to the notice of proposed rulemaking.

#### Explanation of Provisions

These final regulations adopt the rules of the temporary regulations. Under these rules, a taxpayer that has accumulated Federal employment taxes

of less than \$1,000 for a return period (quarterly or annual, as the case may be) does not have to make deposits but may remit its full liability with a timely filed return for the return period. The regulations are effective with respect to quarterly return periods beginning on or after July 1, 1998, and annual return periods beginning on or after January 1, 1999.

#### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 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, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Drafting Information

The principal author of these regulations is Vincent Surabian, Office of Assistant Chief Counsel (Income Tax & Accounting). 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 removing the entry for Section 31.6302-1T to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** In § 31.6302-1, paragraph (f)(4) is revised 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 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.

\* \* \* \* \*

**§ 31.6302-1T [Removed]**

**Par. 3.** Section 31.6302-1T is removed.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

Approved: June 9, 1999.

**Donald C. Lubick,**

*Assistant Secretary of the Treasury.*

[FR Doc. 99-15182 Filed 6-16-99; 8:45 am]

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**DEPARTMENT OF TRANSPORTATION**

**Coast Guard**

**33 CFR PART 100**

[CGD08-99-041]

RIN 2115-AE46

**Special Local Regulations; 4th of July Celebration Ohio River Mile 469.2-470.5, Cincinnati, OH**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is adopting a temporary final rule for the 4th of July Celebration. This event will be held on July 4, 1999, from 8 p.m. until 11 p.m. at Cincinnati, Ohio. This rule is necessary to provide for the safety of life and property on navigable waters during the event.

**EFFECTIVE DATE:** This temporary final rule is effective from 8 p.m. until 11 p.m. on July 4, 1999.

**ADDRESSES:** Unless otherwise indicated, all documents referred to in this document are available for review at Marine Safety Office, Louisville; 600 Martin Luther King Jr. Place; Room 360; Louisville, KY 40202-2230.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant Jeff Johnson, Chief, Port Management Department, USCG Marine

Safety Office, Louisville, KY, at (502) 582-5194, ext. 39.

**SUPPLEMENTARY INFORMATION:**

Drafting Information: The drafters of this document are Lieutenant Jeff Johnson, Project Officer, Chief, Port Management Department, USCG Marine Safety Office, Louisville, KY, and LTJG Michele Woodruff, Project Attorney, Eighth Coast Guard District Legal Office.

**Regulatory History**

In accordance with 5 U.S.C. 553, no notice of proposed rulemaking for this temporary final rule has not been published, and good cause exists for making this rule effective less than 30 days after the date of publication. Following normal rulemaking would be impracticable. The details of the event were not finalized in sufficient time for us to publish a proposed rule in advance of the event or to provide for a delayed effective date.

**Background and Purpose**

The marine event requiring this temporary final rule is a fireworks display. The event is sponsored by JACOR Events. The fireworks will be launched from a deck barge in the Ohio River around mile 469.9, mid-channel. Non-participating vessels will be able to transit the area after the river is reopened.

**Regulatory Evaluation**

This temporary final 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 it 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, because of the event's short duration, that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary.

**Small Entities**

The Coast Guard finds that the impact on small entities, if any, is not substantial, because of the event's short duration. Therefore, the Coast Guard certifies under section 605(b) of the Regulatory Flexibility Act, 5 U.S.C. 601 et seq., that this temporary final rule will not have a significant economic impact on a substantial number of small entities.

**Collection of Information**

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

**Federalism Assessment**

The Coast Guard has analyzed this temporary final rule in accordance with the principles and criteria of Executive Order 161 and has determined that this rule does not raise sufficient federalism implications to warrant the preparation of a Federalism Assessment.

**Environmental Assessment**

The Coast Guard considered the environmental impact of this temporary final rule and concluded that under section 2-1, paragraph (34)(h), of Commandant Instruction M16475.1C, this rule is excluded from further environmental documentation.

**List of Subjects in 33 CFR Part 100**

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

**Temporary Regulations**

In consideration of the foregoing, the Coast Guard amends Part 100 of Title 33, Code of Federal Regulations, as follows:

**PART 100—[AMENDED]**

1. The authority citation for part 100 continues to read as follows:

**Authority:** 33 U.S.C. 1233 through 1236; 49 CFR 1.46 and 33 CFR 100.35

2. Add a temporary § 100.35-T08-041 to read as follows:

**§ 100.35-T08-041 Ohio River at Cincinnati, Ohio.**

(a) *Regulated Area:* Ohio River Mile 469.2-470.5.

(b) *Special Local Regulation:* All persons and vessels not registered with the sponsors as participants or official patrol vessels are spectators. "Participants" are those persons and vessels identified by the sponsor as taking part in the event. The "official patrol" consists of any Coast Guard, public, State, or local law-enforcement vessel, or any sponsor-provided vessel, assigned to patrol the event. The Coast Guard "Patrol Commander" is a commissioned, warrant, or petty officer of the Coast Guard who has been designated by Commanding Officer, Coast Guard Marine Safety Office, Louisville, to act as a Patrol Commander.

(1) No vessel may anchor, block, loiter in, or impede the transit of participants or official patrol vessels in the regulated