(h) Effective date for taxpayer identification numbers. The requirement in paragraphs (b)(3), (f)(3)(i), and (g)(1) of this section that taxpayer identification numbers be provided (in all cases) is applicable for dispositions of U.S. real property interests occurring after November 3, 2003.

#### §1.1445-9T [Removed]

■ 14. Section 1.1445–9T is removed.

## PART 301—PROCEDURE AND **ADMINISTRATION**

■ 15. The authority for part 301 continues to read in part as follows:

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

- 16. Section 301.6109–1 is amended as follows:
- $\blacksquare$  1. In paragraph (b)(2)(v), remove the word "and".
- 2. In paragraph (b)(2)(vi), remove the period at the end of the paragraph and add "; and" in its place.
- 3. Paragraph (b)(2)(vii) is added.
- 4. In paragraph (c), first and third sentences, remove the language "or (vi) of this section" and add "(vi), or (vii) of this section" in its place.

The addition reads as follows:

#### § 301.6109-1 Identifying numbers.

(b) \* \* \* (2) \* \* \*

(vii) A foreign person whose taxpayer identifying number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 897 or 1445. This paragraph (b)(2)(vii) applies as of November 3, 2003.

## PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ 17. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ 18. In § 602.101, paragraph (b) is amended by revising the entries for 1.1445–2 and 1.1445–3 to read as follows:

## § 601.601 OMB Control numbers.

\* \*

(b) \* \* \*

CFR part or section where identified and described			Current OMB control No.	
*	*	*	*	*
1.1445–2			15	45-0902
				45–1060
				45–1797
1.1445–3			15	45–0902
			15	45–1060
			15	45–1797
*	*	*	*	*

#### Robert E. Wenzel,

Deputy Commissioner for Services and Enforcement.

Approved: July 9, 2003.

#### Pamela F. Olson,

Assistant Secretary of the Treasury. [FR Doc. 03-19273 Filed 8-4-03; 8:45 am] BILLING CODE 4830-01-P

## DEPARTMENT OF HOMELAND **SECURITY**

#### **Coast Guard**

33 CFR Part 100

[CGD07-03-098]

RIN 1625-AA08

# Special Local Regulations; Race Week Miami Super Boat Race, Miami Beach,

**AGENCY:** Coast Guard, DHS. **ACTION:** Temporary final rule.

**SUMMARY:** Temporary special local regulations are being established for the Race Week Miami Super Boat Race held offshore of Miami Beach, Florida. These regulations restrict the movement of non-participating vessels in the regulated area centered around the race course located in the vicinity of Miami Beach, Florida. These are needed to provide for the safety of life on navigable waters during the event.

DATES: This rule is effective from 11 a.m. EST on September 21, 2003 through 4 p.m. EST on September 21, 2003.

**ADDRESSES:** Documents indicated in the preamble as being available in the docket, are part of docket [CGD07-03-098] and are available for inspection or copying at Coast Guard Group Miami, 100 MacArthur Causeway, Miami Beach, Florida 33139 between 8 a.m. and 4:30 p.m., Monday through Friday, except Federal holidays.

## FOR FURTHER INFORMATION CONTACT:

BMC D. Vaughn, Coast Guard Group Miami, Florida at (305) 535-4317.

#### SUPPLEMENTARY INFORMATION:

## **Regulatory Information**

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. Publishing an NPRM, which would incorporate a comment period before a temporary rule could be issued, would be contrary to public safety interests. Immediate action is needed to minimize potential danger to the public, because there will be numerous spectator craft in the vicinity of the powerboat race.

#### **Background and Purpose**

**Super Boat International Productions** Inc. is sponsoring a high speed power boat race that will take place on September 21, 2003 in the Atlantic Ocean off Miami Beach, Florida. The race organizers anticipate 35 participants and 200 spectator watercraft. The event will take place outside of the marked channel and will not interfere with commercial shipping. Recreational vessels and fishing vessels normally operate in the waters being used for the event. This rule is required to provide for the safety of life on navigable waters because of the inherent danger associated with a power boat race. The rule prohibits nonparticipating vessels from entering the regulated area offshore of Miami Beach, Florida, during the event. A Coast Guard Patrol Commander will be present during this event to monitor compliance with this regulation.

## Discussion of Rule

This rule is required to provide for the safety of life on navigable waters because of the inherent danger associated with a power boat race.

## **Regulatory Evaluation**

This rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, 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 Homeland Security (DHS). This rule only temporarily modifies the existing published rule.

## **Small Entities**

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this rule would have a significant economic 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.

This rule may affect the following entities, some of which may be small entities: the owners or operators of vessels intending to transit or anchor in a portion of the Atlantic Ocean near Miami Beach, Florida from 11 a.m. until 4 p.m. EST on September 21, 2003. The Coast Guard certifies under U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities because commercial and recreational vessels may be allowed to transit through the zone during breaks in the racing.

#### **Assistance for Small Entities**

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we offer to assist small entities in understanding the rule so that they can better evaluate its effects on them and participate in the rulemaking process. Small entities may contact the person listed under FOR FURTHER INFORMATION CONTACT for assistance in understanding and participating in this rulemaking. We also have a point of contact for commenting on action by employees of the Coast Guard.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247).

#### Collection of Information

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

#### **Federalism**

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have

determined that it does not have implications for Federalism.

#### **Unfunded Mandates Reform Act**

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

## **Taking of Private Property**

This rule will 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 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**

We have analyzed this 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 create an environmental risk to health or risk to safety that may disproportionately affect children.

#### **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.

## **Energy Effects**

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a "significant energy action" under that Order because it is not a "significant regulatory action" under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office

of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

#### **Environment**

We have analyzed this rule under Commandant Instruction M16475.1D, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321-4370f), and have concluded that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this rule is categorically excluded, under figure 2-1, paragraph (34) (h), of the Instruction, from further environmental documentation. A final "Environmental Analysis Check List" and a final "Categorical Exclusion Determination" are available in the docket where indicated under ADDRESSES.

## List of Subjects in 33 CFR Part 100

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

■ For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 100, as follows:

# PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

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

**Authority:** 33 U.S.C. 1233; Department of Homeland Security Delegation No. 0170.

■ 2. Add temporary § 100.35–T07–098 to read as follows:

# §100.35-T07-098 Race Week Miami Super Boat Race; Miami Beach, Florida.

- (a) Regulated areas. (1) The regulated area encompasses all waters located within 300 yards of the race course. The course is established around the described positions located offshore of Miami Beach, Florida; (1) 26 06.745" N, 080 06.134" W (2) 26 06.752" N, 080 06.13" W (3) 26 06.079" N, 080 05.926" W (4) 26 06.069" N, 080 06.047" W. All coordinates referenced use Datum: NAD 1983.
- (2) A viewing area has been established by the Miami Super Boat Race committee by a line parallel to the shore passing through 26 06.738" N, 080 05.594" W. All coordinates reference Datum: NAD 1983.
- (b) Coast Guard Patrol Commander.
  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 Group Miami FL.

(c) Special local regulations. Nonparticipant vessels are prohibited from entering the regulated area unless authorized by the Coast Guard Patrol Commander. Spectator craft may remain in the designated viewing area.

(d) Dates: This section is effective from 11 a.m. to 4 p.m. on September 21,

Dated: July 28, 2003.

## F.M. Rosa,

Captain, U.S. Coast Guard, Acting Commander, Seventh Coast Guard District. [FR Doc. 03-19901 Filed 8-4-03; 8:45 am]

BILLING CODE 4910-15-P

## **ENVIRONMENTAL PROTECTION AGENCY**

40 CFR Part 52

[OH155-3; FRL-7539-4]

Approval and Promulgation of Air Quality Implementation Plans; Ohio; Oxides of Nitrogen Regulations

**AGENCY:** Environmental Protection

Agency (USEPA). **ACTION:** Final rule.

**SUMMARY:** This action is the conditional approval of the Ohio oxides of nitrogen  $(NO_X)$  State Implementation Plan (SIP). This document also contains USEPA's response to the adverse comment from American Electric Power Services Corporation (AEP) sent to USEPA following publication of the original direct final approval of the Ohio NO<sub>X</sub> plan on January 16, 2003, which was subsequently withdrawn because of receipt of an adverse comment. USEPA is conditionally approving the Ohio NO<sub>X</sub> plan following the receipt of a commitment from the Director of Ohio EPA to change the flow control date in the State plan from 2006 to 2005. On June 25, 2003, Ohio sent a letter to USEPA containing a commitment to take specific enforceable measures by which the flow control date will be changed. These enforceable measures include: timing by which Ohio will begin the public process; timing when the amended rule will be filed with the Joint Committee on Administrative Rule Review; timing of the public hearing; and time span when the amended rule process will be complete. Ohio EPA expects the flow control date in the rule to be changed approximately six months from the date of the commitment letter. USEPA found that the commitment is acceptable and, therefore, USEPA is taking action to conditionally approve the Ohio plan based on the commitment from Ohio to submit the revised rule by

December 26, 2003. We will populate the compliance accounts of units listed in the State's rule after September 4, 2003, so that respective Ohio sources can participate in the NO<sub>X</sub> trading program.

DATES: This rule is effective on September 4, 2003.

**ADDRESSES:** You may obtain a copy of the State Implementation Plan revision request at the address below. Please telephone John Paskevicz at (312) 886-6084 if you intend to visit the Region 5 office.

You may inspect copies of Ohio's NO<sub>x</sub> submittal and subsequent commitment letter at: 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: John Paskevicz, Engineer, Regulation Development Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, Chicago, Illinois, 60604. E-Mail Address: paskevicz.john@epa.gov.

#### SUPPLEMENTARY INFORMATION:

Throughout this document, the terms "you" refer to the reader of this rule and/or to sources subject to the State rule, and the terms "we", "us", or "our" refers to USEPA.

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#### I. Background

A. What Requirements Led to the State's Submittal of the NO<sub>X</sub> Emission Control Plan?

On October 27, 1998, the USEPA promulgated a regulation known as the NO<sub>X</sub> SIP Call for numerous States, including the State of Ohio. The  $NO_{\rm X}$ SIP Call requires the subject States to develop NO<sub>X</sub> emission control regulations sufficient to provide for a prescribed NO<sub>X</sub> emission budget in 2007

Preceding the promulgation of USEPA's NO<sub>x</sub> SIP Call, there had been extensive discussions by federal, state, and local environmental agencies, industry, and environmental groups regarding the transport of ozone in the Eastern United States. The Environmental Council of States (ECOS) recommended the formation of a national workgroup to assess the problem and to develop a consensus approach to addressing the transport problem. As a result of ECOS' recommendation and in response to a March 2, 1995 USEPA memorandum, the Ozone Transport Assessment Group (OTAG) was formed to conduct regional ozone transport analyses and to develop a recommended ozone transport control strategy. OTAG was a partnership among USEPA, the 37 eastern States and the District of Columbia, and industrial, academic, and environmental groups. OTAG was given the responsibility of conducting the two years of analyses envisioned in the March 2, 1995 USEPA memorandum.

OTAG conducted a number of regional ozone data analyses and regional ozone modeling analyses using photochemical grid modeling. In July 1997, OTAG completed its work and made recommendations to the USEPA concerning the regional emissions reductions needed to reduce transported ozone as an obstacle to attainment in downwind areas. OTAG recommended a possible range of regional NO<sub>X</sub> emission reductions to support the control of transported ozone. Based on OTAG's recommendations and other information, USEPA issued the NO<sub>x</sub> SIP Call rule on October 27, 1998. 63 FR

In the NO<sub>X</sub> SIP Call, USEPA determined that sources and emitting activities in 23 jurisdictions <sup>1</sup> emit NO<sub>X</sub> in amounts that "significantly contribute" to ozone nonattainment or

<sup>&</sup>lt;sup>1</sup> Alabama, Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maryland, Massachusetts, Michigan, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Virginia, West Virginia, and Wisconsin.