

section 461 of the Internal Revenue Code.

Need for Correction

As published, TD 8408, contains an error that may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

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

§ 1.461-4 [Corrected]

■ **Par. 2.** Section 1.461-4(d)(4)(i) is amended by revising the first sentence to read as follows:

§ 1.461-4 Economic performance.

* * * * *

(d) * * *

(4) * * * (i) *In general.* Except as otherwise provided in paragraph (d)(5) of this section, if the liability of a taxpayer requires the taxpayer to provide services or property to another person, economic performance occurs as the taxpayer incurs costs (within the meaning of § 1.446-1(c)(1)(ii)) in connection with the satisfaction of the liability. * * *

* * * * *

Cynthia Grigsby,

Acting Chief, Publications and Regulations Branch Legal Processing Division, Associate Chief Counsel, (Procedures and Administration).

[FR Doc. 04-17078 Filed 7-26-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9132]

RIN 1545-BB05

Changes in Use Under Section 168(i)(5); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to temporary regulations.

SUMMARY: This document contains a correction to temporary regulations that were published in the **Federal Register** on June 17, 2004 (69 FR 33840) relating to the depreciation of property subject to section 168 of the Internal Revenue Code.

DATES: This correction is effective June 17, 2004.

FOR FURTHER INFORMATION CONTACT: Sara Logan or Kathleen Reed, (202) 622-3110 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 168 of the Internal Revenue Code.

Need for Correction

As published, the correction notice (TD 9132), contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

■ Accordingly, the correction notice (TD 9132), which was the subject of FR Doc. 04-13723, is corrected as follows:

PART 1—INCOME TAXES

§ 1.168(i)-4 [Corrected]

■ On page 33843, column 2, amendatory paragraph 5, lines 2 and 3, the language “read as follows: § 1.168(i)-4 Changes in use.” is corrected to read as follows: “reads as follows:

§ 1.168(i)-4 Changes in use.”

Cynthia Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration).

[FR Doc. 04-17081 Filed 7-26-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Parts 100 and 165

[USCG-2004-18677]

Quarterly Listings; Safety Zones, Security Zones, and Special Local Regulations

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary rules issued.

SUMMARY: This document provides required notice of substantive rules

issued by the Coast Guard and temporarily effective between April 1, 2004 and June 30, 2004, that were not published in the **Federal Register**. This quarterly notice lists temporary special local regulations, security zones, and safety zones, all of limited duration and for which timely publication in the **Federal Register** was not possible.

DATES: This document lists temporary Coast Guard rules that became effective and were terminated between April 1, 2004, and June 30, 2004.

ADDRESSES: The Docket Management Facility maintains the public docket for this notice. Documents indicated in this notice will be available for inspection or copying at the Docket Management Facility, U.S. Department of Transportation, Room PL-401, 400 Seventh Street SW., Washington, DC 20593-0001 between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays. You may electronically access the public docket for this notice on the Internet at <http://dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: For questions on this notice contact LT Jeff Bray, Office of Regulations and Administrative Law, telephone (202) 267-2830. For questions on viewing, or on submitting material to the docket, contact Andrea M. Jenkins, Program Manager, Docket Operations, telephone 202-366-0271.

SUPPLEMENTARY INFORMATION: Coast Guard District Commanders and Captains of the Port (COTP) must be immediately responsive to the safety and security needs within their jurisdiction; therefore, District Commanders and COTPs have been delegated the authority to issue certain regulations. Safety zones may be established for safety or environmental purposes. A safety zone may be stationary and described by fixed limits or it may be described as a zone around a vessel in motion. Security zones limit access to prevent injury or damage to vessels, ports, or waterfront facilities and may also describe a zone around a vessel in motion. Special local regulations are issued to enhance the safety of participants and spectators at regattas and other marine events. Timely publication of these rules in the **Federal Register** is often precluded when a rule responds to an emergency, or when an event occurs without sufficient advance notice. The affected public is, however, informed of these rules through Local Notices to Mariners, press releases, and other means. Moreover, actual notification is provided by Coast Guard patrol vessels enforcing the restrictions imposed by the rule. Because **Federal Register**

publication was not possible before the beginning of the effective period, mariners were personally notified of the contents of these special local regulations, security zones, or safety zones by Coast Guard officials' on-scene prior to any enforcement action. However, the Coast Guard, by law, must publish in the **Federal Register** notice of substantive rules adopted. To meet this obligation without imposing undue expense on the public, the Coast Guard periodically publishes a list of these

temporary special local regulations, security zones and safety zones. Permanent rules are not included in this list because they are published in their entirety in the **Federal Register**. Temporary rules are also published in their entirety if sufficient time is available to do so before they are placed in effect or terminated. The safety zones, special local regulations and security zones listed in this notice have been exempted from review under Executive Order 12866, Regulatory Planning and

Review, because of their emergency nature, or limited scope and temporary effectiveness.

The following rules were placed in effect temporarily during the period from April 1, 2004, through June 30, 2004, unless otherwise indicated.

Dated: July 20, 2004.

C.G. Green,

Acting Chief, Office of Regulations and Administrative Law.

DISTRICT QUARTERLY REPORT—2ND QUARTER 2004

District docket	Location	Type	Effective date
01-04-037	Wells, ME	Security Zone	4/22/2004
01-04-041	New London, CT	Security Zone	5/19/2004
01-04-050	Norwalk, CT	Safety Zone	4/11/2004
01-04-052	Jones Beach 75th Anniversary Air Show, NY	Safety Zone	5/30/2004
01-04-077	East River, NY	Safety Zone	6/24/2004
05-03-086	Chesapeake Bay, James River, Williamsburg, VA	Safety Zone	5/4/2004
05-04-051	Bogue Sound, NC	Safety Zone	4/6/2004
05-04-053	Atlantic Ocean, Delaware Bay, and Delaware	Security Zone	5/6/2004
05-04-058	Bogue Sound, NC	Safety Zone	4/20/2004
05-04-059	Washington, DC	Safety Zone	4/10/2004
05-04-062	Hampton Roads, VA	Security Zone	4/1/2004
05-04-063	Virginia Beach, VA	Safety Zone	4/5/2004
05-04-064	Chesapeake Bay, Sandy Point to Kent Island	Security Zone	5/2/2004
05-04-064	St. Mary's River, St. Mary's City, MD	Special Local Reg	4/24/2004
05-04-069	Hampton Roads, VA	Security Zone	4/8/2004
05-04-074	Willoughby Bay, Norfolk, VA	Special Local Reg	4/24/2004
05-04-075	Hampton Roads, Elizabeth River, VA	Security Zone	4/12/2004
05-04-076	Hampton Roads, VA	Security Zone	4/13/2004
05-04-077	Hampton Roads, VA	Security Zone	4/18/2004
05-04-078	Hampton Roads, VA	Security Zone	4/22/2004
05-04-079	Bogue Sound, NC	Safety Zone	4/14/2004
05-04-080	Hampton Roads, VA	Security Zone	4/27/2004
05-04-082	Chesapeake Bay, Hampton Roads, VA	Security Zone	4/27/2004
05-04-083	Baltimore, MD	Security Zone	4/27/2004
05-04-084	Chesapeake Bay, Hampton Roads, VA	Security Zone	5/3/2004
05-04-085	Atlantic Intracoastal Waterway, Sunset Beach	Safety Zone	4/27/2004
05-04-088	Chesapeake Bay, Hampton Roads, VA	Security Zone	5/17/2004
05-04-089	Chesapeake Bay, Hampton Roads, VA	Security Zone	5/12/2004
05-04-091	Atlantic Ocean, Virginia Beach, VA	Safety Zone	5/14/2004
05-04-092	M/V Sequoia G-8 Summit, Washington, DC	Security Zone	5/10/2004
05-04-093	G-8 Summit, Washington, DC	Security Zone	5/11/2004
05-04-094	American-Israeli Political Action Committee	Security Zone	5/17/2004
05-04-095	Chesapeake Bay, VA	Security Zone	5/17/2004
05-04-096	Chesapeake Bay, Hampton Roads, VA	Security Zone	5/27/2004
05-04-097	Chesapeake Bay, Hampton Roads, VA	Security Zone	5/22/2004
05-04-102	Chesapeake Bay, Hampton Roads, VA	Security Zone	6/1/2004
05-04-103	Chesapeake Bay, Hampton Roads, VA	Security Zone	5/29/2004
05-04-107	Manasquan River, Manasquan Inlet and Atlantic	Special Local Reg	6/27/2004
05-04-109	Big Timber Creek, Westville, NJ	Special Local Reg	6/26/2004
05-04-112	Chesapeake Bay, Hampton Roads, VA	Security Zone	6/10/2004
05-04-113	Chesapeake Bay, Hampton Roads, VA	Security Zone	6/14/2004
05-04-114	Chesapeake Bay, Hampton Roads, VA	Security Zone	6/27/2004
05-04-115	Chesapeake Bay, Hampton Roads, VA	Security Zone	6/21/2004
05-04-119	Potomac River, Alexandria, VA	Safety Zone	6/19/2004
05-04-124	Potomac River, Chery Hill, VA	Safety Zone	6/26/2004
07-04-029	Indian Creek, Miami	Special Local	5/1/2004
07-04-083	St. Petersburg, FL	Special Local Reg	6/25/2004
09-04-001	Staten Island Ferry, 2 Menominee River	Safety Zone	5/8/2004
09-04-010	Trenton Channel, MI	Safety Zone	4/7/2004
09-04-013	Lake Michigan	Safety Zone	6/11/2004
09-04-019	Rockets for Schools, Sheboygan, WI	Safety Zone	5/15/2004
09-04-022	Captain of the Port Detroit Zone, Detroit	Security Zone	5/20/2004
09-04-029	Ontario, NY	Safety Zone	5/31/2004
09-04-033	Sackets Harbor, NY	Safety Zone	6/12/2004
09-04-036	Lake Michigan	Safety Zone	6/19/2004
09-04-037	North Channel, St. Clair River, MI	Safety Zone	6/5/2004

DISTRICT QUARTERLY REPORT—2ND QUARTER 2004—Continued

District docket	Location	Type	Effective date
09-04-038	Lake Michigan	Security Zone	6/10/2004
09-04-039	Lake Huron, MI	Safety Zone	6/12/2004
09-04-040	Brownstown, Lake Erie, MI	Safety Zone	6/12/2004
09-04-041	St. Mary's River	Safety Zone	6/18/2004
09-04-042	Detroit River	Security Zone	6/17/2004
09-04-043	Detroit River	Security Zone	6/17/2004
09-04-045	Detroit River	Safety Zone	6/20/2004
09-04-046	Ottawa River	Safety Zone	6/26/2004
09-04-048	Saginaw River, Bay City, MI	Safety Zone	6/25/2004
13-04-021	Columbia River	Safety Zone	4/20/2004
13-04-024	Sitcum Waterway, Commencement Bay, Puget	Security Zone	5/1/2004
13-04-027	Budd Inlet	Security Zone	6/6/2004

COTP QUARTERLY REPORT—2ND QUARTER 2004

COTP Docket	Location	Type	Effective date
Jacksonville 04-042	Fernandina Beach, FL	Safety Zone	4/30/2004
Jacksonville 04-048	St. Johns River, Palatka, FL	Safety Zone	5/28/2004
Jacksonville 04-049	St. Johns River, Green Cove Springs, FL	Safety Zone	5/31/2004
Jacksonville 04-050	St. John's River	Safety Zone	6/11/2004
Jacksonville 04-060	St. Johns River, Jacksonville, FL	Security Zone	5/11/2004
Jacksonville 04-061	Indian River, FL	Safety Zone	6/26/2004
Jacksonville 04-087	Jacksonville, FL	Safety Zone	6/24/2004
Los Angeles 04-002	Point Mugu, CA	Security Zone	6/9/2004
Los Angeles 04-003	Long Beach, CA	Safety Zone	6/21/2004
Miami 04-027	Red Bull Flugtag, Miami, FL	Safety Zone	4/24/2004
Miami 04-032	Sun Fest Fireworks, West Palm Beach, FL	Safety Zone	4/30/2004
Miami 04-063	Million Dollar Rubber Duck Race, Miami River, ..	Safety Zone	6/13/2004
Mobile 04-009	Biloxi, MS	Safety Zone	4/24/2004
Morgan City 04-005	Atchafalaya River	Security Zone	4/12/2004
Pittsburg 04-002	Allegheny River	Safety Zone	4/7/2004
Pittsburg 04-005	Allegheny River	Safety Zone	4/24/2004
Pittsburg 04-006	Silleggheny River	Safety Zone	5/7/2004
Port Arthur 04-005	Sabine River	Safety Zone	4/28/2004
San Diego 04-006	Oceanside Harbor, CA	Safety Zone	4/3/2004
San Diego 04-008	Parker, AZ	Safety Zone	4/17/2004
San Diego 04-009	Colorado River, Between Laughlin Bridge	Safety Zone	5/7/2004
San Diego 04-010	Crazy Horse Campground, Lake Havasu, AZ	Safety Zone	5/15/2004
San Diego 04-012	Lake Havasu	Safety Zone	6/5/2004
San Diego 04-013	Colorado River	Safety Zone	6/5/2004
San Diego 04-014	Crazy Horse Campground, Lake Havasu, AZ	Safety Zone	6/26/2004
Savannah 04-040	Savannah River, Savannah, GA	Security Zone	4/24/2004
Savannah 04-059	Savannah River	Security Zone	4/7/2004
Savannah 04-080	Brunswick River, Brunswick, GA	Security Zone	6/5/2004
SF Bay 04-005	San Francisco Bay	Safety Zone	4/13/2004
SF Bay 04-008	San Francisco Bay, CA	Safety Zone	5/19/2004
SF Bay 04-009	Solando County, CA	Safety Zone	4/29/2004
SF Bay 04-011	Suisin Bay	Security Zone	5/12/2004
SF Bay 04-013	Middle River	Safety Zone	6/3/2004
SF Bay 04-015	Suisin Bay	Safety Zone	6/25/2004
SF Bay 04-017	San Francisco Bay	Security Zone	6/27/2004

[FR Doc. 04-17015 Filed 7-26-04; 8:45 am]

BILLING CODE 4910-15-M

**ENVIRONMENTAL PROTECTION
AGENCY****40 CFR Part 52**

[CA 298-0459a; FRL-7784-3]

**Revisions to the California State
Implementation Plan, South Coast Air
Quality Management District****AGENCY:** Environmental Protection
Agency (EPA).**ACTION:** Direct final rule.

SUMMARY: EPA is taking direct final action to approve revisions to the South Coast Air Quality Management District portion of the California State Implementation Plan (SIP). These revisions concern volatile organic compound (VOC) emissions from solvent cleaning operations. We are approving a local rule that regulates these emission sources under the Clean