

■ b. Redesignating paragraph (b)(2)(ii)(B) as paragraph (b)(2)(ii)(C) and removing the language “Items” and adding “Other items” in its place.

■ c. Adding new paragraph (b)(2)(ii)(B) to read as follows:

**§ 40.6302(c)-3 Special rules for use of Government depositaries under chapter 33.**

\* \* \* \* \*

(b) \* \* \*

(2) \* \* \*

(ii) \* \* \*

(B) [Reserved]. For further guidance, see § 40.6302(c)-3T(b)(2)(ii)(B).

\* \* \* \* \*

■ **Par. 3.** Section 40.6302(c)-3T is added to read as follows:

**§ 40.6302(c)-3T Special rules for use of Government depositaries under chapter 33 (temporary).**

(a) through (b)(2)(ii)(A) [Reserved]. For further guidance, see § 40.6302(c)-3(a) through (b)(2)(ii)(A).

(b)(2)(ii)(B) Applicable October 1, 2004, the account required under § 40.6302(c)-3(b)(2)(i)(A) may not reflect an item of adjustment for any month during a quarter if the adjustment results from a refusal to pay or inability to collect the tax and the uncollected tax has not been reported under § 49.4291-1 of this chapter on or before the due date of the return for that quarter; and

(b)(2)(ii)(C) through (g) [Reserved]. For further guidance, see § 40.6302(c)-3(b)(2)(ii)(C) through (g).

**PART 49—FACILITIES AND SERVICES EXCISE TAXES**

■ **Par. 4.** The authority citation for part 49 continues to read, in part, as follows:

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

■ **Par. 5.** Section 49.4291-1 is amended by adding a sentence after the third sentence to read as follows:

**§ 49.4291-1 Persons receiving payment must collect tax.**

\* \* \* For further guidance, see § 49.4291-1T. \* \* \*

■ **Par. 6.** Section 49.4291-1T is added to read as follows:

**§ 49.4291-1T Persons receiving payment must collect tax (temporary).**

Applicable October 1, 2004, a person required to report uncollected tax under § 49.4291-1 must make the report on or before the due date of the return on which the refusal to pay or inability to collect such tax is reflected (or could be

reflected but for the limitation in § 40.6302(c)-3T).

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

Approved: June 21, 2004.

**Gregory Jenner,**

*Acting Assistant Secretary of the Treasury.*

[FR Doc. 04-18160 Filed 8-9-04; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[CGD05-04-146]

**RIN 1625-AA09**

**Drawbridge Operation Regulations; Manasquan River, NJ**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations; request for comments.

**SUMMARY:** The Commander, Fifth Coast Guard District, has issued a temporary deviation from the drawbridge operation regulations to test an alternate drawbridge operation schedule for the Route 70 Bridge across Manasquan River, mile 3.4, at Riviera Beach, New Jersey. Under this temporary 90-day deviation, the draw of the bridge will open on signal on the hour, except that from 5 p.m. to 7 p.m., Monday through Friday, except Federal holidays; and from 11 p.m. to 7 a.m. every day the draw need not be opened. The purpose of this temporary deviation is to test an alternate drawbridge operation schedule for 90 days and solicit comments from the public.

**DATES:** This deviation is effective from August 2, 2004, through October 31, 2004. Comments must reach the Coast Guard on or before 5 November 2004.

**ADDRESSES:** You may mail comments and related material to Commander (obr), Fifth Coast Guard District, Federal Building, 4th Floor, 431 Crawford Street, Portsmouth, Virginia 23704-5004, or they may be hand delivered to the same address between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The Commander (obr), Fifth Coast Guard District maintains the public docket for this test schedule. 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 the above address.

**Request for Comments**

We encourage you to participate in this test deviation by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this test deviation CGD05-04-146, indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period.

**FOR FURTHER INFORMATION CONTACT:**

Waverly W. Gregory, Jr., Bridge Administrator, Fifth Coast Guard District, at (757) 398-6222.

**SUPPLEMENTARY INFORMATION:** Effective on July 11, 2003, the bridge owner, the New Jersey Department of Transportation, was officially permitted to operate the Route 70 Bridge across Manasquan River with new regulations. The new operating regulations listed at 33 CFR § 117.727 allows the draw of the bridge to open on signal on the hour, except that from 4 p.m. to 7 p.m. Monday through Friday, except Federal holidays; and from 11 p.m. to 7 a.m., every day the draw need not be open.

Based on comments received on the new operating regulations of the bridge and in an effort to facilitate vessel and vehicular traffic while providing for the reasonable needs of navigation, the District Commander has offered a test period to reexamine the rush hour closure periods during the forthcoming recreational boating season. The new proposal will test a new rush hour period from 5 p.m. to 7 p.m. Monday through Friday, except Federal holidays, as opposed to the current 4 p.m. to 7 p.m. regulatory hours. Therefore, the last drawbridge opening for vessels before the rush hour will occur at 4 p.m. and first opening following the rush hour will be at 7 p.m.

Under this 90-day temporary deviation, effective from August 2, 2004 through October 31, 2004, the Route 70 Bridge across Manasquan River shall open on signal on the hour, except that from 5 p.m. to 7 p.m., Monday through Friday, except Federal holidays; and from 11 p.m. to 7 a.m., every day the draw need not be opened.

This deviation from the operating regulations is authorized under 33 CFR 117.43.

Dated: July 29, 2004.

**Waverly W. Gregory, Jr.,**

*Chief, Bridge Administration Branch, Fifth Coast Guard District.*

[FR Doc. 04-18204 Filed 8-9-04; 8:45 am]

BILLING CODE 4910-15-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD01-04-095]

#### **Drawbridge Operation Regulations: Newtown Creek, Dutch Kills, English Kills, and Their Tributaries, NY**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, First Coast Guard District, has issued a temporary deviation from the drawbridge operation regulations for the Metropolitan Avenue Bridge, mile 3.4, across English Kills at New York City, New York. Under this temporary deviation the bridge may remain closed from August 16 to August 21, and August 23 to August 28, 2004, to facilitate necessary bridge maintenance.

**DATES:** This deviation is effective from August 16, 2004 through August 28, 2004.

**FOR FURTHER INFORMATION CONTACT:** Judy Leung-Yee, Project Officer, First Coast Guard District, at (212) 668-7195.

**SUPPLEMENTARY INFORMATION:** The Metropolitan Avenue Bridge has a vertical clearance in the closed position of 10 feet at mean high water and 15 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.801(e).

The owner of the bridge, New York City Department of Transportation (NYCDOT), requested a temporary deviation from the drawbridge operation regulations to facilitate rehabilitation repairs at the bridge. The bridge must remain in the closed position to perform these repairs.

Under this temporary deviation the NYCDOT Metropolitan Avenue Bridge may remain in the closed position from August 16 to August 21, and August 23 to August 28, 2004.

This deviation from the operating regulations is authorized under 33 CFR 117.35, and will be performed with all due speed in order to return the bridge to normal operation as soon as possible.

Dated: July 30, 2004.

**David P. Pekoske,**

*Rear Admiral, U.S. Coast Guard, Commander, First Coast Guard District.*

[FR Doc. 04-18206 Filed 8-9-04; 8:45 am]

BILLING CODE 4910-15-P

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[R04-OAR-2003-SC-0001-200416(a); FRL-7799-5]

#### **Approval and Promulgation of Implementation Plans; South Carolina: Source Testing**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

**SUMMARY:** The EPA is approving revisions to the South Carolina State Implementation Plan (SIP) revision submitted by the South Carolina Department of Health and Environmental Control on September 4, 2002, and July 25, 2003. These revisions consist of the establishment, standardization, and clarification of source testing requirements. South Carolina is also changing the title of Regulation 62.1 to reflect that it contains general provisions.

**DATES:** This direct final rule is effective October 12, 2004, without further notice, unless EPA receives adverse comment by September 9, 2004. If adverse comment is received, EPA will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect.

**ADDRESSES:** Submit your comments, identified by Regional Material in EDocket (RME) ID No. R04-OAR-2003-SC-0001, by one of the following methods:

1. Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the online instructions for submitting comments.

2. Agency Web site: <http://docket.epa.gov/rmepub/>. RME, EPA's electronic public docket and comment system, is EPA's preferred method for receiving comments. Once in the system, select "quick search," then key in the appropriate RME Docket identification number. Follow the online instructions for submitting comments.

3. E-mail: [ward.nacosta@epa.gov](mailto:ward.nacosta@epa.gov).

4. Fax: 404-562-9019.

5. Mail: "R04-OAR-2003-SC-0001", Regulatory Development Section, Air

Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960.

6. Hand Delivery or Courier. Deliver your comments to: Nacosta C. Ward, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, 12th floor, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960. Such deliveries are only accepted during the Regional Office's normal hours of operation. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30, excluding Federal holidays.

**Instructions:** Direct your comments to RME ID No. R04-OAR-2003-SC-0001. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at <http://docket.epa.gov/rmepub/>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through RME, [regulations.gov](http://www.regulations.gov), or e-mail. The EPA RME Web site and the Federal [regulations.gov](http://www.regulations.gov) Web site are "anonymous access" systems, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through RME or [regulations.gov](http://www.regulations.gov), your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

**Docket:** All documents in the electronic docket are listed in the RME index at <http://docket.epa.gov/rmepub/>. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on