

exclusivity beginning May 14, 1999, because the application contains substantial evidence of the effectiveness of the drug involved, or any studies of animal safety required for approval of the application and conducted or sponsored by the applicant. Three years of marketing exclusivity applies only to use of carprofen chewable tablets for relief of pain and inflammation associated with osteoarthritis in dogs.

The agency has determined under 21 CFR 25.33(a)(1) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

This rule does not meet the definition of "rule" in 5 U.S.C. 804(3)(A) because it is a rule of "particular applicability." Therefore, it is not subject to the congressional review requirements in 5 U.S.C. 801-808.

List of Subjects in 21 CFR Part 520

Animal drugs.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 520 is amended as follows:

PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS

1. The authority citation for 21 CFR part 520 continues to read as follows:

Authority: 21 U.S.C. 360b.

2. Section 520.309 is amended by revising the section heading, by revising paragraph (a), by redesignating paragraph (c) as paragraph (d), by reserving paragraph (c), and by revising newly redesignated paragraphs (d)(1) and (d)(2) to read as follows:

§ 520.309 Carprofen.

(a) *Specifications.* Each caplet or chewable tablet contains 25, 75, or 100 milligrams of carprofen.

* * * * *

(c) [Reserved]

(d) * * *

(1) *Amount.* 1 milligram per pound of body weight twice daily. Caplets and chewable tablets are scored and dosage should be calculated and given in half-caplet or half-chewable tablet increments.

(2) *Indications for use.* For the relief of pain and inflammation associated with osteoarthritis in dogs.

* * * * *

Dated: June 4, 1999.

Stephen F. Sundlof,

Director, Center for Veterinary Medicine.

[FR Doc. 99-15291 Filed 6-15-99; 8:45 am]

BILLING CODE 4160-01-F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8805]

RIN 1545-AQ43

Application of Section 904 to Income Subject to Separate Limitations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations that were published in the **Federal Register** on Monday, January 11, 1999 (64 FR 1505) relating to the application of section 904 with respect to certain categories of income.

DATES: This correction is effective March 12, 1999.

FOR FURTHER INFORMATION CONTACT: Rebecca Rosenberg (202) 622-3850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 904 of the Internal Revenue Code.

Need for correction

As published, the final regulations contain errors that may prove to be misleading and are 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 * * *

§ 1.904-4 [Corrected]

Par. 2. Section 1.904-4 is amended as follows:

1. Paragraph (c)(1) is amended by adding the sentence "This paragraph (c)(1) is applicable for taxable years beginning after March 12, 1999." at the end of the paragraph.

2. Paragraph (c)(2)(i)(A) is amended by removing the last sentence of the paragraph and adding a new sentence "Paragraph (c)(2)(ii) of this section is applicable for taxable years beginning after March 12, 1999." in its place.

Cynthia E. Grigsby,

Chief, Regulation Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 99-15113 Filed 6-15-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD01-99-056]

RIN 2115-AA97

Safety Zone: Heritage of Price Fireworks, Hudson River, New York

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for the Heritage of Pride Fireworks Display located on the Hudson River, New York. This zone is necessary to provide for the safety of life on navigable waters during the event. It is intended to restrict vessel traffic in a portion of the Hudson River.

DATES: This temporary final rule is effective from 9:30 p.m. until 11 p.m., on Sunday, June 27, 1999. There is no rain date for this event.

ADDRESSES: Documents as indicated in this preamble are available for inspection or copying at Coast Guard Activities New York, 212 Coast Guard Drive, room 205, Staten Island, New York 10305, between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (718) 354-4193.

FOR FURTHER INFORMATION CONTACT: Lieutenant J. Lopez, Waterways Oversight Branch, Coast Guard Activities New York (718) 354-4193.

SUPPLEMENTARY INFORMATION:

Regulatory History

Pursuant to 5 U.S.C. 553, no notice of proposed rulemaking (NPRM) was published for this temporary final rule. Because of the date the Application for Approval of Marine Event was received, there was insufficient time to draft and publish an NPRM and publish the rule

30 days before its effective date. Good cause exists for not publishing an NPRM and for making this rule effective less than 30 days after **Federal Register** publication. This event is being added to the First Coast Guard District's list of annual regulated fireworks displays in 33 CFR 100.114. The final rule for this list of events will not be effective before the date of this year's Heritage of Pride Fireworks display. Any delay encountered in this rule's effective date would be contrary to public interest since immediate action is needed to close the waterway and protect the maritime public from the hazards associated with this fireworks display.

Background and Purpose

The fireworks program is being sponsored by Heritage of Pride, Inc. This temporary final rule establishes a safety zone in all waters of the Hudson River within a 360-yard radius of the fireworks barge located in approximate position 40°44'31" N 074°01'00" W (NAD 1983), about 400 yards west of Pier 54, Manhattan, New York. The safety zone is in effect from 9:30 p.m. until 11 p.m. on Sunday, June 27, 1999. There is no rain date for this event. The safety zone prevents vessels from transiting a portion of the Hudson River, and is needed to protect boaters from the hazards associated with fireworks launched from a barge in the area. Marine traffic will still be able to transit through the western 175 yards of the 925-yard wide Hudson River during the event. The Captain of the Port does not anticipate any negative impact on marine traffic due to this event. Further, vessels are not precluded from mooring at or getting underway from Piers 53–57 or from the Piers at Castle Point, New Jersey. Public notifications will be made before the event by the Local Notice to Mariners and marine-information broadcasts.

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. 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 under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. This finding is based on the minimal

time that vessels will be restricted from the zone; on vessels' not being precluded from getting under way from, or mooring at, Piers 53–57 the piers at Castle Point, New Jersey; on marine traffic's being able safely to transit to the west of the zone; and on the making of advance notifications.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard considered whether this temporary final rule will have a significant economic impact on a substantial number of small entities. "Small entities" include 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.

For reasons discussed in the Regulatory Evaluation section above, the Coast Guard certifies under section 605(b) of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) that this rule will not have a significant economic impact on a substantial number of small entities.

Collection of Information

This temporary final rule does not provide for a collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Federalism

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

Unfunded Mandates

Title II of the Unfunded Mandates Reform Act of 1995 (UMRA) [Pub. L. 104–4, 109 Stat. 48] requires Federal agencies to assess the effects of certain regulatory actions on State, local, and tribal governments, and the private sector. UMRA requires a written statement of economic and regulatory alternatives for rules that contain *Federal mandates*. A Federal mandate is a new or additional enforceable duty imposed on any State, local, or tribal government, or the private sector. If any Federal mandate causes those entities to spend, in the aggregate, \$100 million or more in any one year, the UMRA analysis is required. This temporary final rule does not impose Federal mandates on any State, local, or tribal governments, or the private sector.

Environment

The Coast Guard considered the environmental impact of this temporary final rule and concluded that under figure 2–1, paragraph 34(g), of Commandant Instruction M16475.1C, this rule is categorically excluded from further environmental documentation. A "Categorical Exclusion Determination" is available in the docket for inspection or copying where indicated under **ADDRESSES**.

Other Executive Orders on the Regulatory Process

In addition to the statutes and Executive Orders already addressed in this preamble, the Coast Guard considered the following executive orders in developing this temporary final rule and reached the following conclusions:

E.O. 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights. This rule will not effect a taking of private property or otherwise have taking implications under this Order.

E.O. 12875, Enhancing the Intergovernmental Partnership. This rule will not impose, on any State, local, or tribal government, a mandate that is not required by statute and that is not funded by the Federal government.

E.O. 12988, Civil Justice Reform. This rule meets applicable standards in sections 3(a) and 3(b)(2) of this Order to minimize litigation, eliminate ambiguity, and reduce burden.

E.O. 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not concern an environmental risk to safety disproportionately affecting children.

List of Subjects in 33 CFR Part 165

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

Regulation

For the reasons discussed in the preamble, the Coast Guard amends 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, 160.5; 49 CFR 1.46. Section 165.100 is also issued under authority of Sec. 311, Pub. L. 105–383.

2. Add temporary § 165.T01–056 to read as follows:

§ 165.T01-056 Safety Zone: Heritage of Pride Fireworks, Hudson River, New York.

(a) *Location:* The following area is a safety zone: All waters of the Hudson River within a 360-yard radius of the fireworks barge in approximate position 40°44'31" N 074°01'00" W (NAD 1983), about 400 yards west of Pier 54, Manhattan, New York.

(b) *Effective period.* This section is effective from 9:30 p.m. until 11 p.m. on Sunday, June 27, 1999. There is no rain date for this event.

(c) *Regulations.* (1) The general regulations contained in 33 CFR 165.23 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. These personnel comprise commissioned, warrant, and petty officers of the Coast Guard. Upon being hailed by a U.S. Coast Guard vessel by siren, radio, flashing light, or other means, the operator of a vessel shall proceed as directed.

R.E. Bennis,

Captain, U.S. Coast Guard, Captain of the Port, New York.

[FR Doc. 99-15300 Filed 6-15-99; 8:45 am]

BILLING CODE 4910-15-M

DEPARTMENT OF TRANSPORTATION**Coast Guard****33 CFR Part 165**

[CGD01-99-071]

RIN 2115-AA97

Safety Zone: Clamfest Fireworks, Sandy Hook Bay, Atlantic Highlands, New Jersey

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for the Clamfest Fireworks Display located at Seastreak America's docks in Sandy Hook Bay, Atlantic Highlands, NJ. This zone is necessary to provide for the safety of life on navigable waters during the event. It is intended to restrict vessel traffic in a portion of Sandy Hook Bay.

DATES: This temporary final rule is effective from 8:30 p.m. until 10 p.m., on Saturday, June 19, 1999. There is no rain date for this event.

ADDRESSES: Documents as indicated in this preamble are available for inspection or copying at Coast Guard Activities New York, 212 Coast Guard Drive, Room 205, Staten Island, New York 10305, between 8 a.m. and 3 p.m.,

Monday through Friday, except Federal holidays. The telephone number is (718) 354-4193.

FOR FURTHER INFORMATION CONTACT:

Lieutenant J. Lopez, Waterways Oversight Branch, Coast Guard Activities New York, (718) 354-4193.

SUPPLEMENTARY INFORMATION:**Regulatory History**

Pursuant to 5 U.S.C. 553, no notice of proposed rulemaking (NPRM) was published for this temporary final rule. Good cause exists for not publishing an NPRM and for making this rule effective less than 30 days after **Federal Register** publication. Because of the date the Application for Approval for Marine Event was received, there was insufficient time to draft and publish an NPRM and publish this rule 30 days before its effective date. Any delay encountered in this rule's effective date would be contrary to public interest since immediate action is needed to close the waterway and protect the maritime public from the hazards associated with this fireworks display.

Background and Purpose

On May 14, 1999, Serpico International Fireworks, Co., Inc., applied to hold a fireworks program on the waters of Sandy Hook Bay from a barge moored at the end of Seastreak America's docks, Atlantic Highlands, NJ. The fireworks program is being sponsored by the Highlands Chamber of Commerce. This temporary final rule establishes a safety zone in all waters of Sandy Hook Bay within a 150-yard radius of the fireworks barge in approximate position 40°25'12"N 074°02'04"W (NAD 1983), which is moored at the end of the Seastreak America's Dock, Atlantic Highlands, NJ. The safety zone is in effect from 8:30 p.m. until 10 p.m. on Saturday, June 19, 1999. There is no rain date for this event. The safety zone prevents vessels from transiting a portion of Sandy Hook Bay and is needed to protect boaters from the hazards associated with fireworks launched from a barge in the area. Marine traffic will still be able to transit through northern Sandy Hook Bay during the event. The Captain of the Port does not anticipate any negative impact on vessel traffic due to this event. Additionally, vessels are not precluded from mooring at or getting under way from piers in Atlantic Highlands, New Jersey. Public notifications will be made before the event by Local Notice to Mariners and marine information broadcasts.

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. 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 under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. This finding is based on the minimal time that vessels will be restricted from the area; on vessels' not being precluded from getting under way from, or mooring at piers in Atlantic Highlands, New Jersey; on vessels' still being able to transit through Sandy Hook Bay during the event; and on advance notifications' being made.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard considered whether this temporary final rule will have a significant economic impact on a substantial number of small entities. "Small entities" include 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.

For reasons discussed in the Regulatory Evaluation above, the Coast Guard certifies under section 605(b) of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) that this rule will not have a significant economic impact on a substantial number of small entities.

Collection of Information

This temporary final rule does not provide for a collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Federalism

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

Unfunded Mandates

Title II of the Unfunded Mandates Reform Act of 1995 (UMRA) [Pub. L. 104-4, 109 Stat. 48] requires Federal agencies to assess the effects of certain