

(ii) *Recordkeeping requirements for taxable years beginning after December 31, 2001.* For taxable years beginning after December 31, 2001, the shareholder shall retain a copy of Form 2439 for as long as its contents may become material in the administration of any internal revenue law.

(c)(2) through (d) [Reserved] For further guidance, see § 1.852-9(c)(2) through (d).

\* \* \* \* \*

**PART 301—PROCEDURE AND ADMINISTRATION**

10. The authority citation for part 301 continues to read as follows:

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

**§ 301.6011-1 [Removed]**

11. Section 301.6011-1 is removed.

12. Section 301.6011-1T is added to read as follows:

**§ 301.6011-1T General requirement of return, statement or list (temporary).**

(a) For provisions requiring returns, statements, or lists, see the regulations relating to the particular tax.

(b) The Secretary may prescribe in forms, instructions, or other appropriate guidance the information or documentation required to be included with any return or any statement required to be made or other document required to be furnished under any provision of the internal revenue laws or regulations.

**§ 301.6903-1 [Amended]**

13. In § 301.6903-1, paragraph (b) is removed and reserved.

14 Section 301.6903-1T is added to read as follows:

**§ 301.6903-1T Notice of fiduciary (temporary).**

(a) [Reserved] For further guidance, see § 301.6903-1(a).

(b) *Manner of notice*—(1) *Notices filed before April 24, 2002.* This paragraph (b)(1) applies to notices filed before April 24, 2002. The notice shall be signed by the fiduciary, and shall be filed with the Internal Revenue Service office where the return of the person for whom the fiduciary is acting is required to be filed. The notice must state the name and address of the person for whom the fiduciary is acting, and the nature of the liability of such person; that is, whether it is a liability for tax, and, if so, the type of tax, the year or years involved, or a liability at law or in equity of a transferee of property of a taxpayer, or a liability of a fiduciary under section 3467 of the Revised Statutes, as amended (31 U.S.C. 192) in respect of the payment of any tax from

the estate of the taxpayer. Satisfactory evidence of the authority of the fiduciary to act for any other person in a fiduciary capacity must be filed with and made a part of the notice. If the fiduciary capacity exists by order of court, a certified copy of the order may be regarded as satisfactory evidence. When the fiduciary capacity has terminated, the fiduciary, in order to be relieved of any further duty or liability as such, must file with the Internal Revenue Service office with whom the notice of fiduciary relationship was filed written notice that the fiduciary capacity has terminated as to him, accompanied by satisfactory evidence of the termination of the fiduciary capacity. The notice of termination should state the name and address of the person, if any, who has been substituted as fiduciary. Any written notice disclosing a fiduciary relationship which has been filed with the Commissioner under the Internal Revenue Code of 1939 or any prior revenue law shall be considered as sufficient notice within the meaning of section 6903. Any satisfactory evidence of the authority of the fiduciary to act for another person already filed with the Commissioner or district director need not be resubmitted.

(2) *Notices filed on or after April 24, 2002.* This paragraph (b)(2) applies to notices filed on or after April 24, 2002. The notice shall be signed by the fiduciary, and shall be filed with the Internal Revenue Service Center where the return of the person for whom the fiduciary is acting is required to be filed. The notice must state the name and address of the person for whom the fiduciary is acting, and the nature of the liability of such person; that is, whether it is a liability for tax, and if so, the type of tax, the year or years involved, or a liability at law or in equity of a transferee of property of a taxpayer, or a liability of a fiduciary under 31 U.S.C. 3713(b), in respect of the payment of any tax from the estate of the taxpayer. The fiduciary must retain satisfactory evidence of his or her authority to act for any other person in a fiduciary capacity as long as the evidence may become material in the administration of any internal revenue law.

(c) through (e) [Reserved]. For further guidance, see § 301.6903-1(c) through (e).

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

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

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

16. In § 602.101, paragraph (b) is amended by adding the following entries in numerical order to the table to read as follows:

**§ 602.101 OMB Control numbers.**

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

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.48-12T .....	1545-0155 1545-1783
* * * * *	* * * * *
1.152-3T .....	1545-0071 1545-1783
* * * * *	* * * * *
1.611-3T .....	1545-0007 1545-0099, 1545-1784
* * * * *	* * * * *
1.852-9T .....	1545-0074 1545-0123 1545-0144 1545-0145 1545-1783
* * * * *	* * * * *
301.6903-1T .....	1545-0013 1545-1783
* * * * *	* * * * *

Approved: March 22, 2002.

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

**Mark Weinberger,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 02-9819 Filed 4-23-02; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF TRANSPORTATION**

**Coast Guard**

**33 CFR Part 117**

**[CGD13-02-004]**

**RIN 2115-AE47**

**Drawbridge Operations Regulations; Youngs Bay, OR**

**AGENCY:** Coast Guard, DOT.

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

**SUMMARY:** The Commander, Thirteenth Coast Guard District has issued a temporary deviation from the regulations governing the operation of the Old Youngs Bay Drawbridge across Youngs Bay, mile 2.4, at Astoria,

Oregon, to close the bascule span from 8 a.m. on June 17 to 6 p.m. on July 10, 2002. This temporary closure is necessary to allow the Oregon Department of Transportation (ODOT) to refurbish the bridge deck and install a pedestrian walkway in a timely manner. This course of action is intended to minimize disruption to highway traffic without significantly impacting navigation of the waterway.

**EFFECTIVE DATE:** This deviation is effective from 8 a.m. on June 17 to 6 p.m. on July 10, 2002.

**ADDRESSES:** Unless otherwise noted, documents referred to in this notice are available for inspection and copying at Commander (oan), Thirteenth Coast Guard District, 915 Second Avenue, Seattle, Washington 98174-1067, room 3510 between 7:45 a.m. and 4:15 p.m., Monday through Friday, except Federal holidays. The Bridge Section of the Aids to Navigation and Waterways Management Branch maintains the docket for this temporary deviation.

**FOR FURTHER INFORMATION CONTACT:** Austin Pratt, Chief, Bridge Section, Aids to Navigation and Waterways Management Branch, Telephone (206) 220-7282.

**SUPPLEMENTARY INFORMATION:** The Old Youngs Bay Bridge across Youngs Bay, mile 2.4, at Astoria, Oregon, provides 13 feet of vertical clearance above mean high water and 20 feet above mean low water. Navigation on the waterway consists mostly of small open vessels. In recent years, requests for openings have consistently decreased. In 2001, the bridge was opened only four times for the passage of vessels. Three of those openings were during the winter months. This deviation from the regulations in 33 CFR 117.899 will allow ODOT to complete their project faster, with less disruption to highway traffic and with a minimal impact on navigation.

Dated: April 12, 2002.

**R.W. Wicklund,**

*Captain, U.S. Coast Guard Commander,  
Thirteenth Coast Guard District, Acting.*  
[FR Doc. 02-10034 Filed 4-23-02; 8:45 am]

**BILLING CODE 4910-15-P**

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 117

[CGD01-01-182]

RIN 2115-AE47

#### Drawbridge Operation Regulations: Hutchinson River, Eastchester Creek, NY

**AGENCY:** Coast Guard, DOT.

**ACTION:** Temporary final rule; revision.

**SUMMARY:** The Coast Guard is revising the temporary final rule regulating the operation of the Pelham Parkway Bridge, mile 0.4, across the Hutchinson River in New York. The temporary rule, in effect from November 15, 2001 through May 12, 2002, requires the bridge to open on signal, after a one-hour advance notice is given, between 7 a.m. and 5 p.m., Monday through Friday. This revision provides that the draw need not open for vessel traffic from 6 a.m. to 7 p.m., on April 18, 19, 29, and 30, 2002. This action is necessary to facilitate necessary maintenance repairs at the bridge.

**DATES:** This temporary final rule is effective from November 15, 2001 through May 12, 2002.

**ADDRESSES:** Documents as indicated in this preamble are available for inspection or copying at the First Coast Guard District Office, 408 Atlantic Avenue, Boston, Massachusetts, 02110, 7 a.m. to 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (617) 223-8364.

**FOR FURTHER INFORMATION CONTACT:** Mr. Joe Schmied, Project Officer, First Coast Guard District, at (212) 668-7165.

#### SUPPLEMENTARY INFORMATION:

##### Regulatory History

Pursuant to 5 U.S.C. 553, a notice of proposed rulemaking (NPRM) was not published for this regulation. Good cause exists for not publishing a Notice of proposed rulemaking in the **Federal Register**.

On October 17, 2001, we published a temporary final rule governing the operation of the Pelham Parkway Bridge (66 FR 52684). The temporary final rule required a one-hour advance notice for any bridge opening from November 15, 2001 through May 12, 2002. In the course of the ongoing rehabilitation of the bridge it was determined that certain work at the bridge required that it remain in the closed position for two two-day periods. After contacting all known waterway users to coordinate the closure dates, we decided to revise the

temporary final rule to provide that the bridge remain closed on April 18, 19, 29, and 30, 2002.

Any delay encountered in this regulation's effective date would be unnecessary and contrary to the public interest since immediate action is needed to facilitate necessary electrical and mechanical maintenance at the bridge.

##### Background and Purpose

The Pelham Parkway Bridge has a vertical clearance of 13 feet at mean high water and 20 feet at mean low water in the closed position. The current operating regulations for the bridge, listed at 33 CFR 117.793, require the bridge to open on signal at all times.

The bridge owner, New York City Department of Transportation (NYCDOT), requested an additional temporary change to the operating regulations governing the Pelham Parkway Bridge to facilitate several bridge closures previously not anticipated in the original scope of work. As a result of the above information, we are revising the temporary final rule (66 FR 52684) we published on October 17, 2001, to add the additional closure dates to the rulemaking.

The additional work at the bridge will require the bridge to remain in the closed position on April 18, 19, 29, and 30, 2002.

The Coast Guard believes this additional temporary change to the drawbridge operation regulations is reasonable and will meet the present needs of navigation based upon coordination with the operators that use this waterway.

##### 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; Feb. 26, 1979). The Coast Guard expects the economic impact of this temporary final rule to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. This conclusion is based on the fact that the additional bridge closures were coordinated with the mariners that normally use this waterway.