

may require the requester to certify in writing that they will provide the full disclosure within a specific time period.

(iv) Failure to provide a full disclosure within a reasonable time may result in a decision by the Directorate of Defense Trade Controls not to consider the notification as a mitigating factor in determining the appropriate disposition of the violation. In addition, the Directorate of Defense Trade Controls may direct the requester to furnish all relevant information surrounding the violation.

(2) Notification of a violation must be in writing and should include the following information:

(i) A precise description of the nature and extent of the violation (e.g., an unauthorized shipment, doing business with a party denied U.S. export privileges, etc.);

(ii) The exact circumstances surrounding the violation (a thorough explanation of why, when, where, and how the violation occurred);

(iii) The complete identities and addresses of all persons known or suspected to be involved in the activities giving rise to the violation (including mailing, shipping, and e-mail addresses; telephone and fax/facsimile numbers; and any other known identifying information);

(iv) Department of State license numbers, exemption citation, or description of any other authorization, if applicable;

(v) U.S. Munitions List category and subcategory, product description, quantity, and characteristics or technological capability of the hardware, technical data or defense service involved;

(vi) A description of corrective actions already undertaken that clearly identifies the new compliance initiatives implemented to address the causes of the violations set forth in the voluntary disclosure and any internal disciplinary action taken; and how these corrective actions are designed to deter those particular violations from occurring again;

(vii) The name and address of the person making the disclosure and a point of contact, if different, should further information be needed.

(3) Factors to be addressed in the voluntary disclosure include, for example, whether the violation was intentional or inadvertent; the degree to which the person responsible for the violation was familiar with the laws and regulations, and whether the person was the subject of prior administrative or criminal action under the AECA; whether the violations are systemic; and the details of compliance measures,

processes and programs, including training, that were in place to prevent such violations, if any. In addition to immediately providing written notification, persons are strongly urged to conduct a thorough review of all export-related transactions where a possible violation is suspected.

(d) *Documentation.* (1) The written disclosure should be accompanied by copies of substantiating documents. Where appropriate, the documentation should include, but not be limited to:

(i) Licensing documents (e.g., license applications, export licenses and end-user statements), exemption citation, or other authorization description, if any;

* * * * *

(e) *Certification.* A certification must be submitted stating that all of the representations made in connection with the voluntary disclosure are true and correct to the best of that person's knowledge and belief. Certifications should be executed by an empowered official (See § 120.25 of this subchapter), or by a senior officer (e.g. chief executive officer, president, vice-president, comptroller, treasurer, general counsel, or member of the board of directors). If the violation is a major violation, reveals a systemic pattern of violations, or reflects the absence of an effective compliance program, the Directorate of Defense Trade Controls may require that such certification be made by a senior officer of the company.

(f) *Oral presentations.* Oral presentation is generally not necessary to augment the written presentation. However, if the person making the disclosure believes a meeting is desirable, a request should be included with the written presentation.

(g) Send voluntary disclosures to the Office of Defense Trade Controls Compliance, Directorate of Defense Trade Controls. Consult the Directorate of Defense Trade Controls Web site at <http://www.pmdetc.state.gov> for the appropriate street address.

Dated: November 30, 2007.

John C. Rood,

Acting Under Secretary for Arms Control and International Security, Department of State.

[FR Doc. E7-24069 Filed 12-12-07; 8:45 am]

BILLING CODE 4710-25-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9363]

RIN 1545-BD65

Returns Required on Magnetic Media; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (TD 9363) that were published in the **Federal Register** on Tuesday, November 13, 2007 (72 FR 63807) relating to the requirements for filing corporate income tax returns and returns of organizations required to file returns under section 6033 on magnetic media pursuant to section 6011(e) of the Internal Revenue Code.

DATES: The correction is effective December 13, 2007.

FOR FURTHER INFORMATION CONTACT: Michael E. Hara, (202) 622-4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9363) that are the subject of this correction are under sections 6011, 6033 and 6037 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9363) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9363), which was the subject of FR Doc. E7-22147, is corrected as follows:

1. On page 63808, column 2, in the preamble, under the paragraph heading "1. Returns Covered", line 11 from the bottom of the column, the language "990 series that are required to be filed" is corrected to read "990 series that are required to be filed".

2. On page 63809, column 2, in the preamble, under the paragraph heading "4. Hardship Waiver", lines 6 through 10 of the third paragraph of the column, the language "Providers for Form 1120/1120S; IRS Publication 4206, Modernized e-file information for Authorized e-file Providers of Exempt Organization Filings; and on the *IRS.gov* Internet site." is corrected to read

“Providers for Form 1120/1120S; and on the *IRS.gov* Internet site.”

LaNita Van Dyke,

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

[FR Doc. E7-24117 Filed 12-12-07; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Parts 161 and 165

[CGD01-04-133]

RIN 1625-AB17

Regulated Navigation Area; Buzzards Bay, Massachusetts; Navigable Waterways Within the First Coast Guard District

AGENCY: Coast Guard, DHS.

ACTION: Final rule; correction.

SUMMARY: The Coast Guard is making two technical corrections to a Final Rule published in the **Federal Register** on August 30, 2007. The Final Rule titled “Regulated Navigation Area; Buzzards Bay, Massachusetts; Navigable Waterways within the First Coast Guard District” contained imprecise and potentially confusing cross references regarding the applicability of certain regulations implemented by the rule. The revised wording provided in this correction is intended to clarify the intent of the final rule and eliminate any possible confusion.

DATES: This correction is effective as of December 13, 2007.

ADDRESSES: Comments and material received from the public concerning this correction will be made part of the docket for the underlying rule and will be available for inspection and copying at the offices of Commander, Coast Guard Sector Southeastern New England, East Providence Office, 20 Risho Avenue, East Providence, RI 02914, between 8 a.m. and 3 p.m. Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Mr. Edward G. LeBlanc at Coast Guard Sector Southeastern New England, East Providence, RI, 401-435-2351.

SUPPLEMENTARY INFORMATION:

Background

On August 30, 2007, the Coast Guard published a Final Rule titled “Regulated Navigation Area; Buzzards Bay, Massachusetts; Navigable Waterways

within the First Coast Guard District” to amend an existing Regulated Navigation Area (RNA) within the waters of the First Coast Guard District. (72 FR 50052). Specifically, the Final Rule required that certain tank vessels and tug/barge combinations transiting Buzzards Bay, Massachusetts, be accompanied by escort tugs and pilots operating under a properly endorsed Federal pilot’s license. To further this objective, the Coast Guard also established a Vessel Movement Reporting System (VMRS) for Buzzards Bay, and requires that vessels subject to the Vessel Bridge-to-Bridge VHF Radiotelephone regulations participate in the VMRS. This correction alters two potentially confusing cross-references to regulations mentioned in the final rule. The substantive requirements of the rule are not altered by this technical correction.

Need for Correction

The Final Rule amended parts 161 and 165 of Title 33 of the Code of Regulations. As explained in the preamble to the Final Rule, the inserted language was intended to make the general VMRS operating requirements, set forth in subpart B of part 161, applicable to all vessels transiting Buzzard’s Bay that are subject to the Vessel Bridge-to-Bridge Radiotelephone Regulations, set forth in 33 CFR part 26. The Final Rule, as published, however, erroneously referred to “Subpart B of this chapter” and “Subpart B of this part” in part 161 and part 165, respectively, instead of referring to “Subpart B of part 161” in the revisions of both part 161 and part 165. The language substituted by this correction is intended to eliminate any potential confusion regarding what vessels are required to participate in the Buzzard’s Bay VMRS, and what is required of those vessels.

List of Subjects

33 CFR Part 161

Harbors, Navigation (water), Reporting and recordkeeping requirements, Vessels, Waterways.

33 CFR Part 165

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

■ For the reasons discussed in the preamble, the Coast Guard amends 33 CFR parts 161 and 165 as follows:

PART 161—VESSEL TRAFFIC MANAGEMENT

■ 1. The authority citation for part 161 continues to read as follows:

Authority: 33 U.S.C. 1223, 1231; 46 U.S.C. 70114, 70117; Pub. L. 107-295, 116 Stat. 2064; Department of Homeland Security Delegation No. 0170.1.

■ 2. In § 161.12, revise footnote 5 of table 161.12(c) to read as follows:

§ 161.12 Vessel operating requirements.

* * * * *
(c) * * *

⁵ In addition to the vessels denoted in Section 161.16 of this chapter, requirements set forth in subpart B of 33 CFR part 161 also apply to any vessel transiting VMRS Buzzards Bay required to carry a bridge-to-bridge radiotelephone by part 26 of this chapter.

* * * * *

PART 165—WATERWAYS SAFETY; REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

■ 3. The authority citation for part 165 continues to read as follows:

Authority: 33 U.S.C. 1226, 1231; 46 U.S.C. Chapter 701, 3306, 3703; 50 U.S.C. 191, 195; 33 CFR 1.05-1, 6.04-1, 6.04-6, 160.5; Pub. L. 107-295, 116 Stat. 2064; Department of Homeland Security Delegation No. 0170.1.

■ 4. In § 165.100, revise(d)(5)(iv) to read as follows:

§ 165.100 Regulated Navigation Area: Navigable waters within the First Coast Guard District.

* * * * *
(d) * * *
(5) * * *

(iv) In addition to the vessels denoted in § 161.16 of this chapter, requirements set forth in subpart B of 33 CFR part 161 also apply to any vessel transiting VMRS Buzzards Bay required to carry a bridge-to-bridge radiotelephone by Part 26 of this chapter.

* * * * *

Dated: November 29, 2007.

T.V. Skuby,

Captain, U.S. Coast Guard, Acting Commander, First Coast Guard District.

[FR Doc. E7-24128 Filed 12-12-07; 8:45 am]

BILLING CODE 4910-15-P