

(2) Information to be included in the report. The taxpayer must specify—

(i) The name and address of the refinery;

(ii) Under which production capacity requirement under section 179C(e) and paragraph (b)(5)(i)(A) and (B) of this section the taxpayer's qualified refinery qualifies;

(iii) Whether the refinery is qualified refinery property under section 179C(d) and paragraph (b)(2) of this section, sufficient to establish that the primary purpose of the refinery is to process liquid fuel from crude oil or qualified fuels.

(iv) The total cost basis of the qualified refinery property at issue for the taxpayer's current taxable year; and

(v) The depreciation treatment of the capitalized portion of the qualified refinery property.

(3) Time and manner for submitting report—(i) Time for submitting report. The taxpayer is required to submit the report specified in this paragraph (f) not later than the due date (including extensions) of the taxpayer's Federal income tax return for the taxable year in which the qualified refinery property is placed in service. A taxpayer that has made a section 179C(a) election for a prior taxable year by claiming the section 179C(a) deduction on a Federal income tax return filed prior to July 23, 2008, but has not already filed a report for that year, must attach a report to its next Federal income tax return for each taxable year the taxpayer claimed the deduction but did not file a report.

(ii) Manner of submitting report. The taxpayer must attach the report specified in this paragraph (f) to the taxpayer's timely filed original Federal income tax return for the taxable year in which the qualified refinery property is placed in service.

(g) Effective/applicability date. This section is applicable for taxable years ending on or after July 9, 2008.

(h) Expiration date. The applicability of this section expires on or before July 1, 2011.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 3.** The authority citation for part 602 continues to read as follows:

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

■ **Par. 4.** In § 602.101, paragraph (b) is amended by adding the following entry 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.
* * *	* * *
1.179C-1T	1545-2103
* * *	* * *

Approved: July 3, 2008.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

Eric Solomon,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 08-1423 Filed 7-3-08; 3:33 pm]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG-2008-0031]

RIN 1625-AA08

Regattas and Marine Parades; Great Lake Annual Marine Events

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is amending special local regulations for annual regattas and marine parades in the Captain of the Port Lake Michigan zone. This rule will place restrictions on vessel movement in portions of the Calumet Sag Channel and the Little Calumet River during the annual Southland Regatta. The Southland Regatta is a university rowing race that will be held annually during the first weekend of November. This rule is intended to ensure safety of life on the navigable waters immediately prior to, during, and immediately after regattas or marine parades.

DATES: This rule is effective August 8, 2008.

ADDRESSES: Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, are part of docket USCG-2008-0031 and are available online at <http://www.regulations.gov>. This material is also available for inspection or copying at two locations: the Docket Management Facility (M-30), U.S. Department of Transportation, West Building Ground Floor, Room W12-140,

1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays and the U.S. Coast Guard Sector Lake Michigan, 2420 South Lincoln Memorial Drive, Milwaukee, WI 53207, between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call Lieutenant Commander Kimber Bannan, Prevention Department, Coast Guard Sector Lake Michigan, Milwaukee, WI, 414-747-7159. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-493-0402.

SUPPLEMENTARY INFORMATION:

Regulatory Information

On February 6, 2008, we published a notice of proposed rulemaking (NPRM) entitled Regattas and Marine Parades; Great Lake Annual Marine Events in the **Federal Register** (73 FR 6859). We received one letter commenting on the proposed rule. No public meeting was requested, and none was held.

Background and Purpose

This rule will add a subpart to 33 CFR Part 100 that will place restrictions on the portions of the Calumet Sag Channel and the Little Calumet River during the annual Southland Regatta. The Southland Regatta is a university rowing race that will be held annually during the first weekend of November.

Discussion of Comments and Changes

One comment was received regarding this rule. The comment endorsed the rule stating that it would enable the Southland Regatta contestants to focus on the competition without the threat of danger, collision, and injury from vessels and recreational boaters on the water before, during, and after the event.

Regulatory Evaluation

This rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed this rule under that Order.

The Coast Guard's use of these special local regulations will be periodic, of short duration, and designed to minimize the impact on navigable waters. These special local regulations will only be enforced immediately before, during, and immediately after the time the marine events occur. Furthermore, these special local

regulations have been designed to allow vessels to transit unrestricted to portions of the waterways not affected by the special local regulations. The Coast Guard expects insignificant adverse impact to mariners from the activation of these special local regulations.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. The term “small entities” comprises 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.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule would not have a significant economic impact on a substantial number of small entities.

This rule would affect the following entities, some of which might be small entities: The owners of operators of vessels intending to transit or anchor in the Calumet Sag Channel and the Little Calumet River on the first weekend of November.

This special local regulation will not have a significant economic impact on a substantial number of small entities for the following reasons: The rule will be in effect for short periods of time and only once per year, is designed to allow traffic to pass safely around the zone whenever possible; and allows vessels to pass through the zone with the permission of the Captain of the Port.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), in the NPRM we offered to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247). The Coast Guard will not retaliate against small entities that question or complain

about this rule or any policy or action of the Coast Guard.

Collection of Information

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that it does not have implications for federalism.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this rule will not result in such expenditure, we do discuss the effects of this rule elsewhere in this preamble.

Taking of Private Property

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

Civil Justice Reform

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

Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not create an environmental risk to health or risk to safety that may disproportionately affect children.

Indian Tribal Governments

The Coast Guard recognizes the treaty rights of Native American Tribes. Moreover, the Coast Guard is committed to working with Tribal Governments to implement local policies and to mitigate tribal concerns. We have determined that these regulations and fishing rights protection need not be incompatible.

We have also determined that this Rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes. Nevertheless, Indian Tribes that have questions concerning the provisions of this Rule or options for compliance are encouraged to contact the point of contact listed under **FOR FURTHER INFORMATION CONTACT**.

Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a “significant energy action” under that order because it is not a “significant regulatory action” under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

Environment

We have analyzed this rule under Commandant Instruction M16475.1D and Department of Homeland Security Management Directive 5100.1, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–

4370f), and have concluded that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, this rule is categorically excluded, under figure 2-1, paragraph (34)(h), of the Instruction, from further environmental documentation.

A final environmental analysis check list and a final categorical exclusion determination are available in the docket where indicated under **ADDRESSES**.

List of Subjects in 33 CFR Part 100

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

■ For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 100 as follows:

PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

■ 1. The authority citation for part 100 continues to read as follows:

Authority: 33 U.S.C. 1233.

■ 2. Add § 100.910 to read as follows:

§ 100.910 Southland Regatta; Blue Island, IL.

(a) *Regulated Area.* A regulated area is established to include all waters of the Calumet Sag Channel from the South Halstead Street Bridge at 41°39'27" N, 087°38'29" W; to the Crawford Avenue Bridge at 41°39'05" N, 087°43'08" W; and the Little Calumet River from the Ashland Avenue Bridge at 41°39'07" N, 087°39'38" W; to the junction of the Calumet Sag Channel. (DATUM: NAD 83).

(b) *Special Local Regulations.* The regulations of § 100.901 apply. No vessel may enter, transit through, or anchor within the regulated area without the permission of the Coast Guard Patrol Commander.

(c) *Enforcement Period.* This section will be enforced annually on the Saturday immediately prior to the first Sunday of November, from 3 p.m. until 5 p.m. and the first Sunday of November, from 9 a.m. until 5 p.m.

Dated: June 12, 2008.

Peter V. Neffenger,

Rear Admiral, U.S. Coast Guard, Commander, Ninth Coast Guard District.

[FR Doc. E8-15490 Filed 7-8-08; 8:45 am]

BILLING CODE 4910-15-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG-2008-0610]

Special Local Regulations for Marine Events; Port Huron to Mackinac Island Race

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce the special local regulation for the Port Huron to Mackinac Island Race, July 12, 2008, at 11 a.m. to July 15, 2008, at 11:59 p.m. This action is necessary to safely control vessel movements in the vicinity of the race and provide for the safety of the general boating public and commercial shipping. During this period, no person or vessel may enter the regulated area without the permission of the Coast Guard Patrol Commander.

DATES: This rule is effective from July 12, 2008, at 11 a.m. through July 15, 2008, at 11:59 p.m.

FOR FURTHER INFORMATION CONTACT: Mr. Frank Jennings, Jr., Enforcement Branch, Ninth Coast Guard District, 1240 East 9th Street, Cleveland, OH at (216) 902-6095.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the special local regulation for the annual Port Huron to Mackinac Race July 12, 2008 at 11 a.m. through July 15, 2008 at 11:59 p.m. The Special Local Regulations apply to the waters of the Black River, St. Clair River and lower Lake Huron from:

Latitude	Longitude
42[deg]58.8[min] N ..	082[deg]26[min] W, to
42[deg]58.4[min] N ..	082[deg]24.8[min] W, thence
northward along the	International Bound-
ary to	
43[deg]02.8[min] N ..	082[deg]23.8[min] W, to
43[deg]02.8[min] N ..	082[deg]26.8[min] W, thence
southward along the	U.S. shoreline to
42[deg]58.9[min] N ..	082[deg]26[min] W, thence to
42[deg]58.8[min] N ..	082[deg] 26[min] W.

In order to ensure the safety of spectators and participating vessels, the special local regulation will be in effect for the duration of the event. The Coast Guard will patrol the race area under the direction of a designated Coast Guard Patrol Commander. Vessels

desiring to transit the regulated area may do so only with prior approval of the Coast Guard Patrol Commander (PATCOM) and when so directed by that officer. The PATCOM may be contacted on Channel 16 (156.8 MHz) by the call sign "Coast Guard Patrol Commander." Vessels will be operated at a no wake speed to reduce the wake to a minimum, and in a manner which will not endanger participants in the event or any other craft. The rules contained in the above two sentences shall not apply to participants in the event or vessels of the patrol operating in the performance of their assigned duties.

In the event this special local regulation affects shipping, commercial vessels may request permission from the PATCOM to transit the area of the event by hailing call sign "Coast Guard Patrol Commander" on Channel 16 (156.8 MHz).

This notice is issued under the authority of 33 CFR Part 100.901 and 5 U.S.C. 552(a). If the District Commander, Captain of the Port or PATCOM determines that the regulated area need not be enforced for the full duration stated in this notice, he or she may use a Broadcast Notice to Mariners to grant general permission to enter the regulated area.

Dated: June 24, 2008.

David R. Callahan,

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

[FR Doc. E8-15491 Filed 7-8-08; 8:45 am]

BILLING CODE 4910-15-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 50, 51, 53 and 58

[EPA-HQ-OAR-2006-0735; FRL-8689-2]

RIN 2060-AN83

National Ambient Air Quality Standards for Lead

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice of extension of comment period.

SUMMARY: The EPA is announcing an extension of the public comment period on the proposed rule "National Ambient Air Quality Standards for Lead." As initially published in the **Federal Register** on May 20, 2008, written comments on the proposed rule were to be submitted by July 21, 2008. On July 1, 2008, EPA received a court order extending the deadline for signature of the notice of final rulemaking to October