

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[TD 9470]

RIN 1545-BH69

Information Reporting Requirements Under Internal Revenue Code Section 6039; Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (TD 9470) that were published in the *Federal Register* on Tuesday, November 17, 2009 (74 FR 59087) relating to the return and information statement requirements under section 6039 of the Internal Revenue Code.

DATES: This correction is effective on December 22, 2009, and is applicable on November 17, 2009.

FOR FURTHER INFORMATION CONTACT: Thomas Scholz or Ilya Enkischev, (202) 622-6030 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9470) that are the subject of this document are under section 6039 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9470) 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 9470), which were the subject of FR Doc. E9-27451, is corrected as follows:

1. On page 59087, column 3, in the preamble, under the caption "DATES:", the language "*Applicability Date:* For dates of applicability, see §§ 1.6039-1(g) and 1.6039-2(e)." is corrected to read "*Applicability Date:* For dates of applicability, see §§ 1.6039-1(f) and 1.6039-2(e)."

2. On page 59089, column 3, in the preamble, under the paragraph heading "c. Requirement of Return and Information Statement Under Section 6039(a)(2) and (b)", first paragraph of the column, second through eighth lines, the language "423(c) relates to the exercise price of the option (as evidenced by the parenthetical phrase in 6039(a)(2) following the reference to section 423(c)) rather than whether or

not the shares are disposed of in a qualifying disposition as also described in 423(c)." is corrected to read "section 423(c) relates to the exercise price of the option (as evidenced by the parenthetical phrase in section 6039(a)(2) following the reference to section 423(c)) rather than whether or not the shares are disposed of in a qualifying disposition as also described in section 423(c)."

LaNita Van Dyke,

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

[FR Doc. E9-30349 Filed 12-21-09; 8:45 am]

BILLING CODE 4830-01-P**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 117**

[Docket No. USCG-2009-0863]

RIN 1625-AA09

Drawbridge Operation Regulation; Bonfouca Bayou, Slidell, LA**AGENCY:** Coast Guard, DHS.**ACTION:** Interim rule with request for comments.

SUMMARY: The Coast Guard is changing the regulation governing the operation of the State Route (SR) 433 Swing Span Bridge across Bonfouca Bayou, mile 7.0, at Slidell, St. Tammany Parish, Louisiana. The Louisiana Department of Transportation and Development (LDOTD) requested that the operating regulation of the SR 433 Swing Span Bridge be changed in order to allow for signaled openings to begin later in the mornings and later in the evenings during the months of daylight savings time. This change allows the bridge to open on signal, except that from 9 p.m. to 7 a.m., from March 1 through October 30, the draw shall open on signal if at least two hours' notice is given. From November 1 through February 28 or 29, the bridge will revert to the two-hour notice requirement from 6 p.m. to 6 a.m.

DATES: This rule is effective December 22, 2009. Submit comments by January 21, 2010.

ADDRESSES: You may submit comments identified by docket number USCG-2009-0863 using one of the following methods:

- (1) *Federal rulemaking Portal:* <http://www.regulations.gov>.
- (2) *Fax:* 202-493-2251.
- (3) *Mail:* Docket Management Facility (M-30), U.S. Department of

Transportation, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590-0001.

(4) *Hand Delivery:* Same as mail address above, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The telephone number is 202-366-9329.

To avoid duplication, please use only one of these four methods. See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section below for instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or e-mail Phil Johnson, Bridge Administration Branch, Coast Guard; telephone 504-671-2128, e-mail Philip.R.Johnson@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION:**Public Participation and Request for Comments**

The Coast Guard will consider all comments from the public before issuing a Final Rule for this change. We encourage you to participate in this rulemaking by submitting comments and related materials. All comments received will be posted, without change, to <http://www.regulations.gov> and will include any personal information you have provided.

Submitting Comments

If you submit a comment, please include the docket number for this rulemaking (USCG-2009-0863), indicate the specific section of this document to which each comment applies, and give the reason for each suggestion or recommendation. You may submit your comments and material online, or by fax, mail or hand delivery, but please use only one of these means. If you submit a comment online via <http://www.regulations.gov>, it will be considered received by the Coast Guard when you successfully transmit the comment. If you fax, hand deliver, or mail your comment, it will be considered as having been received by the Coast Guard when it is received at the Docket Management Facility. We recommend that you include your name and a mailing address, an e-mail address, or a phone number in the body of your document so that we can contact you if we have questions regarding your submission.

To submit your comment online, go to <http://www.regulations.gov>, click on the "submit a comment" box, which will then become highlighted in blue. In the "Document Type" drop down menu select "Proposed Rules" and insert "USCG-2009-0863" in the "Keyword" box. Click "Search" then click on the balloon shape in the "Actions" column. If you submit your comments by mail or hand delivery, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. If you submit them by mail and would like to know that they reached the Facility, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period and may change this rule based on your comments.

Viewing Comments and Documents

To view comments, as well as documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, click on the "read comments" box, which will then become highlighted in blue. In the "Keyword" box insert "USCG-2009-0863" and click "Search." Click the "Open Docket Folder" in the "Actions" column. You may also visit the Docket Management Facility in Room W12-140 on the ground floor of the Department of Transportation, West Building, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. We have an agreement with the Department of Transportation to use the Docket Management Facility.

Privacy Act

Anyone can search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review a Privacy Act notice regarding our public dockets in the January 17, 2008, issue of the **Federal Register** (73 FR 3316).

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for one using one of the four methods specified under **ADDRESSES**. Please explain why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Regulatory Information

The Coast Guard is issuing this interim final rule without prior notice

and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are "impracticable, unnecessary, or contrary to the public interest." Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because it has been brought to the Coast Guard's attention that recreational boaters are not easily able to access their berthing facilities upstream of the bridge in the afternoons because of the two-hour notice requirement that starts at 6 p.m. each day. Most recreational boaters who are underway at extended distances from the bridge are unable to determine an exact time of arrival at the bridge in order to request the required two-hour notice. Others may not have long range VHF-FM radios capable of contacting the bridge while underway at great distances from the bridge in order to request the two-hour notice. Thus, many boaters are required to end their activities early, several hours prior to sundown during the months that daylight savings time is in effect, in order to get through the bridge before 6 p.m. Additionally, the Coast Guard was provided a copy of a letter to LDOTD from an individual, listing four businesses, including his own, stating that the businesses are losing money from boaters who are afraid of being restricted from returning to their homes by the two-hour notice requirement. The Coast Guard finds good cause to issue this interim final rule without prior notice and opportunity to comment because the delay is impracticable and unnecessary and not in the best public interest.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective in less than 30 days after publication in the **Federal Register**. The delay in publishing a Notice of Proposed Rule Making and allowing 30 days for comments before issuing a Final Rule will extend the hardship on the recreational boater and the businesses upstream of the bridge. Recreational boaters are not easily able to access their berthing facilities upstream of the bridge in the afternoons because of the two-hour notice requirement that starts at 6 p.m. each day. Most recreational boaters who are underway at extended distances from the bridge are unable to determine an exact time of arrival at the bridge in

order to request the required two-hour notice. Thus, many boaters are required to conclude their activities earlier than necessary in order to get through the bridge before 6 p.m. without a two-hour delay. Furthermore, businesses that are located upstream of the bridge are suffering economically due to the lack of recreational boaters who would normally patronize their businesses if the boaters were able to get past the bridge later in the afternoons without the two-hour delay.

Background and Purpose

The LDOTD requested that the operating regulation of the SR 433 Swing Span Bridge across Bonfouca Bayou, mile 7.0 at Slidell, Louisiana be changed in order to allow for signaled openings to begin later in the mornings and later in the evenings during the months of daylight savings time from March 1 through October 30 each year. LDOTD indicated that extending the morning requirement for a two-hour notice by one hour will not affect mariners passing through the bridge because few mariners do so in the morning. Bridge tender logs indicate that more recreational vessels transit the bridge during spring, summer and fall months than during the winter months of November through February. The logs also show that most of the recreational boaters do not signal for an opening prior to 7 a.m. By extending the time for the bridge to open on signal to 9 p.m., during the months of daylight savings time, mariners are afforded the opportunity to extend their activities for the full period of daylight each day. The additional hour requiring a two-hour notice in the morning is advantageous to the bridge owner by not having to continuously man the bridge for that additional hour.

Presently, the bridge opens on signal, except that from 6 p.m. to 6 a.m. the draw shall open on signal if at least two hours notice is given. On Monday through Friday, except Federal holidays, the draw need not open for the passage of vessels from 7 a.m. to 8 a.m. and from 1:45 p.m. to 2:45 p.m. This interim final rule allows the bridge to open on signal, except that from March 1 through October 30, the regular boating season, the draw shall open on signal if at least two hours notice is given from 9 p.m. to 7 a.m. During the winter months of November 1 through February 28 or 29, the bridge will revert to the two-hour notice requirement from 6 p.m. to 6 a.m. To continue to accommodate rush hour vehicular traffic the bridge will continue to remain closed to navigation, Monday through Friday, except Federal holidays,

from 7 a.m. to 8 a.m. and from 1:45 p.m. to 2:45 p.m.

Discussion of Rule

This rule changes the time during which a mariner must request a two-hour notice for the bridge to open, from 6 p.m. to 6 a.m., to 9 p.m. to 7 a.m. The reason for this change is to allow recreational boaters a longer period of time to remain underway during daylight hours during daylight savings time and be able to request an opening on signal so that they can safely arrive at their berth before dark during the regular boating season. The change will only affect the period from March 1 through October 30 each year, the regular boating season. During the period from November 1 through February 28 or 29, the bridge will operate as it currently does, requiring a two-hour notice for opening between the hours of 6 p.m. and 6 a.m. The morning and afternoon closure times of from 7 a.m. to 8 a.m. and from 1:45 p.m. to 2:45 p.m. will remain unchanged. The Coast Guard will evaluate comments received from the public before issuing a Final Rule for this change.

Regulatory Analyses

We developed this interim rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on 13 of these statutes or executive orders.

Regulatory Planning and Review

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 it under that Order. We expect the economic impact of this rule to be so minimal that a full Regulatory Evaluation is unnecessary. The boating public will benefit from the change by being allowed more time to remain underway without having to pass through the bridge prior to 6 p.m. The change will actually enhance the economic impact to businesses upstream of the bridge. The rule change will not inconvenience mariners in any way.

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 will not have a significant economic impact on small entities. The small entities that will be positively affected are: The owners of recreational boats who normally transit the waterway out to Lake Pontchartrain and four businesses that exist upstream of the bridge. The businesses upstream of the bridge are expected to benefit from the rule change because boaters will be able to transit the waterway and access the facilities more easily.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we offer to assist small entities in understanding the rule so that they can 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 an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

Taking of Private Property

This rule will not affect 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 would not create an environmental risk to health or risk to safety that might disproportionately affect children.

Indian Tribal Governments

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.

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 Department of Homeland Security Management Directive 023-01 and Commandant Instruction M16475.ID, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321-4370f), and have concluded this action is one of a category of actions which do not individually or cumulatively have a significant effect on the human environment. This rule is categorically excluded, under figure 2-1, paragraph (32)(e), of the Instruction.

Under figure 2-1, paragraph (32)(e), of the Instruction, an environmental analysis checklist and a categorical exclusion determination are not required for this rule.

List of Subjects in 33 CFR Part 117

Bridges.

■ For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 117 as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

■ 1. The authority citation for part 117 continues to read as follows:

Authority: 33 U.S.C. 499; 33 CFR 1.05-1; Department of Homeland Security Delegation No. 0170.1.

■ 2. Section 117.433 is revised to read as follows:

§ 117.433 Bonfouca Bayou.

The draw of the S433 Bridge, mile 7.0, at Slidell, shall open on signal, except that from 6 p.m. to 6 a.m. from November 1 through February 28 or February 29, the draw shall open on signal if at least two hours notice is given. From March 1 through October 30, from 9 p.m. to 7 a.m. the draw shall open on signal if at least two hours notice is given. On Monday through Friday, except Federal holidays, throughout the year, the draw need not open for the passage of vessels from 7 a.m. to 8 a.m. and from 1:45 p.m. to 2:45 p.m.

Dated: November 25, 2009.

Mary E. Landry,

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

[FR Doc. E9-29750 Filed 12-21-09; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

49 CFR Part 565

[Docket No. NHTSA 2008-0022]

RIN 2127-AK63

Vehicle Identification Number Requirements; Technical Amendment

AGENCY: National Highway Traffic Safety Administration (NHTSA), DOT.

ACTION: Final rule; technical amendments.

SUMMARY: NHTSA published in the *Federal Register* of April 30, 2008, a final rule making certain changes in the 17-character vehicle identification number (VIN) system so that the system will remain viable for at least another 30 years. The effective date of that final rule was October 27, 2008. The agency published a correction document on May 16, 2008. Today's document makes further correction of several typographic errors in the regulatory text adopted by the April 2008 final rule.

DATES: *Effective Date:* December 22, 2009.

FOR FURTHER INFORMATION CONTACT: For technical and policy questions: Kenneth O. Hardie, Office of Crash Avoidance Standards, NHTSA, W43-458, 1200 New Jersey Avenue, SE., Washington, DC 20590 (Telephone: 202-366-6987) (Fax: 202-366-7002).

For legal questions: Deirdre Fujita, Office of Chief Counsel, NHTSA, 1200 New Jersey Avenue, SE., Washington, DC 20590 (Telephone: 202-366-2992) (Fax: 202-366-3820).

SUPPLEMENTARY INFORMATION: NHTSA published a final rule in the *Federal Register* of April 30, 2008, (73 FR 23367; NHTSA Docket 2008-0022) that amended 49 CFR Part 565, making certain changes in the 17-character vehicle identification number (VIN) system so that there will be a sufficient number of unique manufacturer identifiers and VINs to use for at least another 30 years. A May 16, 2008, document corrected several typographical errors that appeared in the regulatory text of the April 30, 2008 final rule (73 FR 28370, Docket 2008-0022). Today's document corrects several additional errors, primarily incorrect references to sections of the CFR that have been renumbered.

List of Subjects in 49 CFR Part 565

Motor vehicle safety, Reporting and recordkeeping requirements.

■ In consideration of the foregoing, NHTSA amends 49 CFR part 565 as follows:

PART 565—VEHICLE IDENTIFICATION NUMBER (VIN) REQUIREMENTS

■ 1. The authority citation for part 565 continues to read as follows:

Authority: 49 U.S.C. 322, 30111, 30115, 30117, 30141, 30146, 30166, and 30168; delegation of authority at 49 CFR 1.50.

Subpart B—VIN Requirements

■ 2. Section 565.13 is amended by revising paragraphs (a) and (g) to read as follows:

§ 565.13 General requirements.

(a) Each vehicle manufactured in one stage shall have a VIN that is assigned by the manufacturer. Each vehicle manufactured in more than one stage shall have a VIN assigned by the incomplete vehicle manufacturer. Vehicle alterers, as specified in 49 CFR 567.7, shall utilize the VIN assigned by the original manufacturer of the vehicle.

* * * * *

(g) Each character in each VIN shall be one of the letters in the set: [ABCDEFGHJKLMNPRSTUVWXYZ] or a numeral in the set: [0123456789] assigned according to the method given in § 565.15.

* * * * *