

EFT for all FTDs and eliminate the rules regarding FTD coupons.

**DATES:** Effective January 6, 2011.

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

**SUPPLEMENTARY INFORMATION:**

**Background**

The final and temporary regulations (TD 9507) that are the subject of these corrections are under section 6302 of the Internal Revenue Code.

**Need for Correction**

As published, the final and temporary regulations (TD 9507) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the final and temporary regulations (TD 9507), that are the subject of FR Doc. 2010-30526, are corrected as follows:

1. On page 75898, in the preamble, column 3, under the paragraph heading "9. Business Days and Legal Holidays", line 8 from the bottom of the page, the language "section 7503, the term "legal holiday"" is corrected to read "section 7503, the term *legal holiday*".

2. On page 75899, in the preamble, column 1, line 19 from the top of the page, the language "transitional relief. Notice 2010- states" is corrected to read "transitional relief. Notice 2010-87 states".

**Guy Traynor,**

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

[FR Doc. 2010-33357 Filed 1-5-11; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 40 and 301**

[TD 9507]

RIN 1545-BJ13

**Electronic Funds Transfer of Depository Taxes; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9507) that were published in the **Federal Register** on Tuesday, December 7, 2010 (75 FR 75897) providing guidance relating to Federal tax deposits

(FTDs) by Electronic Funds Transfer (EFT). The temporary and final regulations provide rules under which depositors must use EFT for all FTDs and eliminate the rules regarding FTD coupons.

**DATES:** This correction is effective on January 6, 2011 and is applicable in taxable years ending on or after December 31, 2010.

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

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this document is under section 6302 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9507) contain errors that may prove to be misleading and are in need of clarification.

**List of Subjects**

*26 CFR Part 40*

Excise taxes, Reporting and recordkeeping requirements.

*26 CFR Part 301*

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Correction of Publication**

■ Accordingly, 26 CFR parts 40 and 301 are corrected by making the following correcting amendments:

**PART 40—EXCISE TAX PROCEDURAL REGULATIONS**

■ **Paragraph 1.** The authority citation for part 40 continues to read in part as follows:

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

**§ 40.6302(c)-3 [Amended]**

■ **Par. 2.** Section 40.6302(c)-3, paragraph (c) is amended by removing the language in the third sentence "“legal holiday”" and adding in its place "“*legal holiday*.”"

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Par. 3.** The authority citation for part 301 continues to read in part as follows:

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

■ **Par. 4.** Part 301 is amended by revising the authority paragraph to read as follows:

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Par. 21.** The authority citation for part 301 continues to read in part as follows:

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

**Guy Traynor,**

*Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, Procedure and Administration.*

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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 35**

[EPA-HQ-OW-201; FRL-9247-8]

**Guidelines for Awarding Clean Water Act Section 319 Base Grants to Indian Tribes**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** This final rule provides national guidelines for the award of base grants under the Clean Water Act (CWA) section 319(h) nonpoint source (NPS) grants program to Indian tribes in FY 2011 (and subsequent years). In addition, the rule includes a few new administrative changes to clarify the guidelines and make them more user-friendly. The new administrative changes for base grant submissions are: That each EPA Region will now establish its own individual timeframe for tribes to submit application materials for section 319 base grants; the inclusion of information on how to calculate the cost-share/match; and the availability of facsimile submission for section 319 base grant application materials when the tribe coordinates with the appropriate EPA Regional coordinator in advance of the section 319 base grant application deadline.

**DATES:** This final rule is effective on January 6, 2011.

**FOR FURTHER INFORMATION CONTACT:** Nancy Arazan, U.S. EPA, Office of Wetlands, Oceans, and Watersheds, Assessment and Watershed Protection Division, *telephone:* (202) 566-0815; *fax:* (202) 566-1333; *e-mail:* [arazan.nancy@epa.gov](mailto:arazan.nancy@epa.gov). Also contact the appropriate EPA Regional Tribal NPS Coordinator identified in section XIII and also listed on EPA's Web site under "EPA Tribal NPS Coordinators" at <http://www.epa.gov/nps/tribal>.

**SUPPLEMENTARY INFORMATION:**