

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 31**

[REG-146097-09]

RIN 1545-BJ01

**Guidance on Reporting Interest Paid to Nonresident Aliens; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.

**SUMMARY:** This document contains a rescheduled notice of public hearing on a notice of proposed rulemaking (REG-146097-09) that was published in the **Federal Register** on Tuesday, January 18, 2011 (76 FR 2852) and Friday, January 7, 2011 (76 FR 1105) providing guidance on the reporting requirements for interest on deposits maintained at U.S. offices of certain financial institutions and paid to nonresident alien individuals.

**DATES:** The public hearing is being rescheduled on Monday, April 25, 2011, at 10 a.m.

**ADDRESSES:** The public hearing is being held in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Send submissions to: CC:PA:LPD:PR (REG-146097-09), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-146097-09), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC.

Alternatively, taxpayers may submit electronic outlines of oral comments via the Federal eRulemaking Portal at <http://www.regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Kathryn Holman at (202) 622-3840; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Richard A. Hurst at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov) or (202) 622-7180 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-146097-09) that was published in the **Federal Register** on Friday, January 7, 2011 (76 FR 1105).

Persons, who wish to present oral comments at the hearing that submitted

written comments, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by Friday, April 8, 2011.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue, NW, entrance, 1111 Constitution Avenue, NW., Washington, DC.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

**Guy R. Traynor,**

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

[FR Doc. 2011-8771 Filed 4-12-11; 8:45 am]

**BILLING CODE 4830-01-P****DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 100**

[Docket No. USCG-2011-0103]

RIN 1625-AA08

**Special Local Regulation; Extreme Sailing Series Boston; Boston Harbor, Boston, MA****AGENCY:** Coast Guard, DHS.**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard is proposing to establish a temporary special local regulation in Boston Harbor, Boston, Massachusetts, within the Captain of the Port (COTP) Boston Zone. This special local regulation is necessary to provide for the safety of life on navigable waters during the Extreme Sailing Series Boston regatta. The special local regulation will temporarily restrict vessel traffic in a portion of Boston Harbor, and prohibit vessels not participating in the Extreme Sailing Series event from entering the designated race area.

**DATES:** Comments and related material must be received by the Coast Guard on or before May 31, 2011.

Requests for public meetings must be received by the Coast Guard on or before April 20, 2011.

**ADDRESSES:** You may submit comments identified by docket number USCG-2011-0103 using any one of the following methods:

(1) *Federal e-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 proposed rule, call or e-mail MST1 David Labadie of the Waterways Management Division, U.S. Coast Guard Sector Boston; telephone 617-223-3010, e-mail [David.J.Labadie@uscg.mil](mailto:David.J.Labadie@uscg.mil). If you have questions on viewing or submitting material to the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

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

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-2011-0103), indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation. You may submit your comments and material online (via <http://www.regulations.gov>) 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 telephone 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 Rule" and insert "USCG-2011-0103" 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 comments 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 the 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-2011-0103" 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 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, on or before April 20, 2011, using one of the four methods specified under **ADDRESSES**. Please explain why you believe a public meeting 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**. For information on facilities or services for individuals with disabilities or to request special assistance at the public meeting, contact Petty Officer David Labadie at the telephone number or e-mail address indicated under the **FOR FURTHER INFORMATION CONTACT** section of this notice.

#### Basis and Purpose

The legal basis for this rule is 33 U.S.C. 1233, which authorizes the Coast Guard to define Special Local Regulations.

This proposed rule is necessary to ensure the safety of vessels and spectators from the hazards associated with competitive sailing regattas. Without the proposed rule, the combination of a large number of recreational vessels due to spectators, sailboats traveling at high speeds on the race course, and large numbers of spectators on the adjacent Fan Pier in close proximity to the water and in a small area of water, could easily result in serious injuries or fatalities. Establishing a special local regulation for the event will help ensure the safety of persons and property and minimize the associated risks by controlling vessel traffic and movement.

#### Discussion of Proposed Rule

This proposed temporary special local regulation is necessary to ensure the safety of vessels, participants, and the public during the Extreme Sailing Series Boston regatta. The event will take place over the course of five days in Boston Harbor in the vicinity of Fan Pier. There will be two regulated areas associated with this event and they will be enforced immediately before, during, and after the regatta, from June 30th through July 4th, 2011, from 1 p.m. to 6 p.m. daily.

The COTP will inform the public about the details of the regulated areas using a variety of means, including, but not limited to, Broadcast Notice to Mariners and Local Notice to Mariners.

All persons and vessels shall comply with the instructions of the COTP Boston or the designated on-scene

representative. Specific instructions for entering into, transiting through, mooring or anchoring within the regulated areas, will be coordinated by the COTP Boston or the designated on-scene representative. The COTP or the designated on-scene representative may be contacted via VHF Channel 16 or by telephone at (617) 223-5750.

#### Regulatory Analyses

We developed this proposed 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 proposed 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. This rule may have some impact on the public, but these potential impacts will be minimal for the following reasons: (1) The rule will be in effect for five hours per day for five days; (2) persons and vessels may still enter, transit through, anchor in, or remain within the regulated area if they obtain permission from the COTP or the designated representative; and (3) advance notification will be made to the maritime community via broadcast notice to mariners and Local Notice to Mariners (LNM).

#### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this proposed 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 proposed rule would not have a significant economic impact on a substantial number of small entities.

This proposed rule will affect the following entities, some of which may be small entities: The owners or operators of vessels intending to enter, transit through, anchor in or remain

within this regulated area during periods of enforcement.

This proposed rule will not have a significant economic impact on a substantial number of small entities for the following reasons: This proposed rule will be enforced for a short duration and the race area within the Special Local Regulation area can be quickly collapsed at the discretion of the COTP, as necessary to allow for certain vessels greater than 65 feet in length to transit, provided the vessels have given a five-hour advance notice of their intended transit to the COTP. All other vessels not required to provide advance notification may transit within the Special Local Regulation area, with the exception of the race area, at all times while following the regulations in this proposed rule.

Additionally, the race organizers will coordinate with industry and the Boston Pilots to provide minimal interruption of commercial vessel traffic during the enforcement periods.

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 want to assist small entities in understanding this proposed rule so that they can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact PO David Labadie at the telephone number or e-mail address indicated under the **FOR FURTHER INFORMATION CONTACT** section of this notice. The Coast Guard will not retaliate against small entities that question or complain about this proposed rule or any policy or action of the Coast Guard.

#### **Collection of Information**

This proposed rule would call 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 proposed 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 (adjusted for inflation) or more in any one year. Though this proposed rule would not result in such expenditure, we do discuss the effects of this rule elsewhere in this preamble.

#### **Taking of Private Property**

This proposed rule would not cause 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 proposed 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 proposed 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 proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would 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 proposed 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 proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

#### **Environment**

We have analyzed this proposed rule under Department of Homeland Security Management Directive 023–01 and Commandant Instruction M16475.ID, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have made a preliminary determination under paragraph 34(h) of the Instruction, that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This proposed rule involves the establishment of a special local regulation. A preliminary environmental analysis checklist supporting this determination is available in the docket where indicated under **ADDRESSES**. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

#### **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 proposes to amend 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 33 CFR 100.35–T01–0103 to read as follows:

#### **§ 100.35–T01–0103 Special Local Regulation; Extreme Sailing Series Boston; Boston Harbor; Boston, MA.**

(a) *Regulated Area.*

(1) The following is designated as the special local regulation area: All waters of Boston Harbor near Boston, MA, surface to bottom, encompassed by an area starting at position: 42°21.3' N; 071°03' W, thence crossing the Fort Point Channel along Northern Avenue to position 42°21.3' N; 071°02.9' W, continuing Southeast along the Shoreline past Fan Pier to the end of the North Jetty at position 42°20.8' N; 071°01.4' W, continuing and crossing Boston Harbor to the opposite shore near Logan Airport at position 42°21.2' N; 071°01' W, continuing Northwest in a straight line along the shoreline to Pier One at position 42°21.9' N; 071°02.5' W, thence back across Boston Harbor to the point of origin at position 42°21.3' N; 071°03' W.

(2) The following area within the special local regulation area is specified as the race area:

All waters of Boston Harbor near Boston, MA, surface to bottom, encompassed by an area starting at position: 42°21.59' N; 071°02.52' W, thence to position 42°21.28' N; 071°01.83' W, thence to position 42°21.10' N; 071°01.95' W, thence to position 42°21.20' N; 071°02.26' W, thence to position 42°21.15' N; 071°02.31' W, thence to position 42°21.31' N; 071°02.72' W, thence to the point of origin at position 42°21.59' N; 071°02.52' W. This area will be clearly defined by floating buoys and will have the ability to be collapsed quickly to allow for safe passage of traffic if they have obtained permission from the COTP or the designated representative.

(b) *Regulations.* In accordance with the general regulations in 33 CFR part 100, to enter, transit through, anchor in, or remain within the special local regulation area is prohibited unless permission has been authorized by the Captain of the Port (COTP) Boston, or the designated on-scene representative. The “designated on-scene representative” is any Coast Guard commissioned, warrant, or petty officer

who is designated by the COTP to act on his behalf. The designated on-scene representative will be aboard either a Coast Guard or Coast Guard Auxiliary vessel. The COTP or the designated on-scene representative may be contacted via VHF Channel 16 or by telephone at (617) 223–5750.

(1) The following restrictions apply to the special local regulation area identified in section (a)(1) of this regulation.

(i) Special Anchorage “A”, which is a small vessel anchorage located near Rowes Wharf, is the only permitted area for anchoring. All other anchoring within this special local regulation area, including in Anchorage Area #1, is prohibited.

(ii) This special local regulation area is designed to restrict vessel traffic, including all non-motorized vessels, except as may be permitted by the COTP Boston or the designated on-scene representative.

(iii) Within this area all vessels will transit at the minimum speed necessary to maintain headway without creating a wake.

(iv) Due to the waterway area restriction and the expected increase in recreational vessels in the area, vessel operators of all vessels 65 feet in length or greater desiring to enter or operate within the special local regulation area shall contact the COTP or the designated on-scene representative at least five hours prior to the desired transit time to obtain permission to do so. Permission to enter the special local regulation area will be considered on a case-by-case basis at the discretion of the COTP and vessels may be escorted through the area if the COTP deems it necessary for safe transit. Failure to provide notification of entry at least five hours prior to transit may result in a denial of entry into the regulated area during the enforcement period. Vessel operators given permission to enter the area must comply with all directions given to them by the COTP or the designated on-scene representative.

(2) The following restrictions apply to the area identified as the race area in section (a)(2) of this regulation.

(i) This area is closed to all vessel traffic, with the exception of vessels involved directly with the event such as: sailboat race participants, event safety vessels, on-scene patrol and law enforcement vessels.

(c) *Effective Period:* This regulation is effective from 1 p.m. on June 30, 2011, to 6 p.m. on July 4, 2011. This regulation will be enforced daily from 1 p.m. until 6 p.m., June 30, 2011 through July 4, 2011.

Dated: March 30, 2011.

**John N. Healey,**

*Captain, U.S. Coast Guard, Captain of the Port Boston.*

[FR Doc. 2011–8833 Filed 4–12–11; 8:45 am]

**BILLING CODE 9110–04–P**

#### **ENVIRONMENTAL PROTECTION AGENCY**

#### **40 CFR Part 52**

**[EPA–R05–OAR–2008–0514; FRL–9294–6]**

#### **Approval and Promulgation of Air Quality Implementation Plans; Ohio; Control of Emissions of Organic Materials That Are Not Regulated by Volatile Organic Compound Reasonably Available Control Technology Rules**

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve, as part of Ohio’s State Implementation Plan (SIP) under the Clean Air Act (CAA), a revised rule 3745–21–07, “Control of emissions of organic materials from stationary sources (*i.e.*, emissions that are not regulated by rule 3745–21–09, 3745–21–12, 3745–21–14, 3745–21–15, 3745–21–16, or 3745–21–18 of the Administrative Code).” This rule has been revised because the prior version of 3745–21–07, in Ohio’s SIP, has inadequate compliance test methods and definitions. The most significant problem with the prior version is the definition of “photochemically reactive material,” which is different than the definition of “volatile organic compounds” (VOC), upon which EPA’s reasonably available control technology (RACT) regulations are based. The revised rule is approvable because it satisfies the requirements for RACT under the CAA.

**DATES:** Comments must be received on or before May 13, 2011.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R05–OAR–2008–0514, by one of the following methods:

- *http://www.regulations.gov:* Follow the on-line instructions for submitting comments.

- *E-mail:* [mooney.john@epa.gov](mailto:mooney.john@epa.gov).

- *Fax:* (312) 692–2511.

- *Mail:* John Mooney, Chief, Attainment Planning and Maintenance Section, Air Programs Branch (AR–18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.

- *Hand Delivery:* John Mooney, Chief, Attainment Planning and Maintenance