

is corrected to read “§ 1.170A–9T(f)(9). The final regulations”.

**LaNita Van Dyke,**

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

[FR Doc. 2011–25776 Filed 10–5–11; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 301**

[TD 9543]

**RIN 1545–BA99**

**Timely Mailing Treated as Timely Filing**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9543) that were published in the **Federal Register** on Tuesday, August 23, 2011 (76 FR 52561), the regulations provide guidance on the proper use of registered or certified mail, or a service of a private delivery service designated under criteria established by the Internal Revenue Service, will constitute prima facie evidence of delivery. The regulations affect taxpayers who mail Federal tax documents to the Internal Revenue Service or the United States Tax Court.

**DATES:** This correction is effective on October 6, 2011 and applies to any payment or document mailed and delivered in accordance with the requirements of § 301.7502–1 in an envelope bearing a postmark dated after September 21, 2004.

**FOR FURTHER INFORMATION CONTACT:** Steven Karon, (202) 622–4570 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9543) that is the subject of this correction is under section 602 of the Internal Revenue Code.

**Need for Correction**

As published on August 23, 2011 (76 FR 52561), the final regulations (TD 9543) contains an error that may prove to be misleading and is in need of clarification.

**Lists of Subjects in 26 CFR Part 602**

Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 602 is corrected by making the following correcting amendment:

**PART 602—OMB CONTROL NUMBER UNDER THE PAPERWORK REDUCTIONS ACT**

■ **Paragraph 1.** The authority citation for part 602 continues to read as follows:

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

■ **Par. 2.** In § 602.101, paragraph (b) is amended by adding the following entry in numerical order to the table:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*  
(b) \* \* \*

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
301.7502–1 .....	1545–1899
* * * * *	* * * * *

**Diane O. Williams,**

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

[FR Doc. 2011–25616 Filed 10–5–11; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket No. USCG–2011–0870]

**RIN 1625–AA00**

**Safety Zones; Fireworks Displays in Captain of the Port Long Island Sound Zone**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing safety zones for Fireworks displays within the Captain of the Port (COTP) Long Island Sound Zone. This action is necessary to provide for the safety of life on navigable waters during these events. Entry into, transit through, mooring or anchoring within these zones is prohibited unless authorized by the COTP Sector Long Island Sound.

**DATES:** This rule is effective in the CFR from October 6, 2011 until 10:30 p.m. on October 28, 2011. This rule is

effective with actual notice for purposes of enforcement from 8:30 p.m. on September 24, 2011 until 10:30 p.m. on October 28, 2011.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket USCG–2011–0870 and are available online by going to <http://www.regulations.gov>, inserting USCG–2011–0870 in the “Keyword” box, and then clicking “Search.” They are also available for inspection or copying at 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.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this temporary rule, call or e-mail Petty Officer Joseph Graun, Prevention Department, U. S. Coast Guard Sector Long Island Sound, (203) 468–4544, [Joseph.L.Graun@uscg.mil](mailto:Joseph.L.Graun@uscg.mil). If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202–366–9826.

**SUPPLEMENTARY INFORMATION:**

**Regulatory Information**

The Coast Guard is issuing this temporary 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 any delay encountered in this regulation’s effective date by publishing an NPRM would be contrary to public interest since immediate action is needed to protect both spectators and participants from the potential safety hazards associated with these events. We spoke to the event sponsors, and they are unable and unwilling to move their event dates for the following reasons.

The sponsor for GDM Chamber of Commerce Annual Music Festival Fireworks submitted a marine event application with sufficient notice to the Coast Guard. This fireworks display is a recurring marine event with a corresponding entry in a proposed permanent rule for which the NPRM just closed its public comment period