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. 2011–25576 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 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:


■ 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. 2011–25561 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 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 CDM 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

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.

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