

complaint, one true copy of the nonconfidential version of the complaint shall be filed.

Note to paragraph (a)(1): The same requirements apply for the filing of a supplement or amendment to the complaint.

(2) If the complainant is seeking temporary relief, the complainant must also file:

(i) An original and eight (8) true paper copies of the nonconfidential version of the motion for temporary relief. All exhibits, appendices, and attachments to this version of the motion shall be filed in electronic form on CD-ROM, DVD, or other portable electronic media approved by the Secretary.

(ii) An original and eight (8) true paper copies of the confidential version of the motion for temporary relief. All exhibits, appendices, and attachments to this version of the motion shall be filed in electronic form on CD-ROM, DVD, or other portable electronic media approved by the Secretary; and

(iii) For each proposed respondent, one true copy of the nonconfidential version of the motion and one true copy of the confidential version of the motion along with one true copy of the nonconfidential exhibits and one true copy of the confidential exhibits filed with the motion.

Note to paragraph (a)(2): The same requirements apply for the filing of a supplement or amendment to the complaint or a supplement to the motion for temporary relief.

\* \* \* \* \*

Issued: September 29, 2011. By order of the Commission.

James R. Holbein,

Secretary to the Commission.

[FR Doc. 2011-25646 Filed 10-5-11; 8:45 am]

BILLING CODE 7020-02-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9549]

RIN 1545-BH28

Implementation of Form 990; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document describes a correcting amendment to final regulations (TD 9549) that implement the redesigned Form 990, "Return of

Organization Exempt From Income Tax". These regulations were published in the Federal Register on Thursday, September 8, 2011 (76 FR 55746).

DATES: This correction is effective on October 6, 2011, and is applicable on September 8, 2011.

FOR FURTHER INFORMATION CONTACT: Terri Harris, (202) 622-6070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under sections 170A, 507, 509, 6033 and 6043 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9549) contain an error that may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

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

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

Par. 2. Section 1.509(a)-3 is amended by revising paragraph (n)(3) to read as follows:

§ 1.509(a)-3 Broadly, publicly supported organizations.

\* \* \* \* \*

(n) \* \* \*

(3) An organization that fails to meet a public support test for its first taxable year beginning on or after January 1, 2008, under the regulations in this section may use the prior test set forth in §§ 1.509(a)-3(a)(2) and 1.509(a)-3(a)(3) or § 1.170A-9(e)(2) or § 1.170A-9(e)(3) as in effect before September 9, 2008, (as contained in 26 CFR part 1 revised April 1, 2008) to determine whether the organization may be publicly supported for its 2008 taxable year based on its satisfaction of a public support test for taxable year 2007,

computed over the period 2003 through 2006.

\* \* \* \* \*

LaNita Van Dyke,

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

[FR Doc. 2011-25773 Filed 10-5-11; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9549]

RIN 1545-BH28

Implementation of Form 990; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document describes a correction to final regulations (TD 9549) that implement the redesigned Form 990, "Return of Organization Exempt From Income Tax". These regulations were published in the Federal Register on Thursday, September 8, 2011 (76 FR 55746).

DATES: This correction is effective on October 6, 2011, and is applicable on September 8, 2011.

FOR FURTHER INFORMATION CONTACT: Terri Harris, (202) 622-6070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under sections 170A, 507, 509, 6033 and 6043 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9549) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9549) which were the subject of FR Doc. 2011-22614 is corrected as follows:

On page 55747, column 2, in the preamble, under the paragraph heading "Computation Period for Public Support", third paragraph of the column, line 13, the language "§ 1.170A-9(f)(9). The final regulations"

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