

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

(docket number USCG–2008–0384); No public comments were received. The Coast Guard is establishing this temporary safety zone to provide for safety of life during this year's event.

The sponsor for the Dooley Wedding Fireworks stated their event is held in conjunction with a wedding that cannot be moved. The sponsor was not aware of the requirements for submitting a marine event application 135 days in advance resulting in a late notification to the Coast Guard. The sponsor is now aware of the reporting requirements.

The sponsor for the Charles W. Morgan 70th Anniversary Fireworks Display stated they are unable and unwilling to reschedule their event because it is held in conjunction with a 70th anniversary festival that cannot be moved. Rescheduling the event would not be a viable option because the festival is a large public event with numerous vendors already scheduled. This is a first time event, the sponsor was not aware of the requirements for submitting a marine event application 135 days in advance, resulting in a late notification to the Coast Guard. The sponsor is now aware of the reporting requirements. For the same reasons under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date by first publishing a NPRM would be contrary to the rule's objectives of ensuring safety of life on the navigable waters during these scheduled events as immediate action is needed to protect both spectators and participants from the potential safety hazards associated with these events including unexpected pyrotechnics detonation and burning debris.

#### **Basis and Purpose**

The legal basis for this temporary rule is 33 U.S.C. 1226, 1231; 46 U.S.C. Chapter 701, 3306, 3703; 50 U.S.C. 191, 195; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Public Law 107–295, 116 Stat. 2064; and Department of Homeland Security Delegation No. 0170.1, which collectively authorize the Coast Guard to define regulatory safety zones.

This temporary rule establishes safety zones for fireworks displays. Fireworks displays are frequently held on the navigable waters within the COTP Long Island Sound Zone. Based on accidents that have occurred in the past and the explosive hazards of fireworks, the COTP Long Island Sound has determined that fireworks displays proximate to watercrafts pose significant risk to public safety and property.

In order to protect the safety of all waterway users including event participants and spectators, this temporary rule establishes safety zones for the time and location of each event.

#### **Discussion of Rule**

This temporary rule establishes safety zones for three fireworks displays in the COTP Long Island Sound Zone. These events are listed below in the text of the regulation in table format.

Because large numbers of spectator vessels are expected to congregate around the location of these events, these regulated areas are needed to protect both spectators and participants from the safety hazards created by them including unexpected pyrotechnics detonation and burning debris.

This rule prevents vessels from entering, transiting, mooring or anchoring within areas specifically designated as regulated areas during the periods of enforcement unless authorized by the COTP or designated representative.

The Coast Guard has determined that these regulated areas will not have a significant impact on vessel traffic due to their temporary nature, limited size, and the fact that vessels are allowed to transit the navigable waters outside of the regulated areas. The COTP will cause public notifications to be made by all appropriate means including but not limited to the Local Notice to Mariners as well as Broadcast Notice to Mariners.

#### **Regulatory Analyses**

We developed this 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.

##### *Executive Order 12866 and Executive Order 13563*

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, as supplemented by Executive Order 13563, 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.

The Coast Guard determined that this rule is not a significant regulatory action for the following reasons: The regulated areas will be of limited duration and cover only a small portion of the navigable waterways. Furthermore, vessels may transit the navigable waterways outside of the regulated areas. Vessels requiring entry into the regulated areas may be authorized to do

so by the COTP or the designated representative.

Advanced public notifications will also be made to the local maritime community by the Local Notice to Mariners as well as Broadcast Notice to Mariners.

#### *Small Entities*

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this 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 rule will not have a significant economic impact on a substantial number of small entities. This rule will affect the following entities, some of which may be small entities: The owners or operators of vessels intending to transit or anchor in the designated regulated areas during the enforcement periods stated for each event listed below in the List of Subjects.

The temporary safety zones will not have a significant economic impact on a substantial number of small entities for the following reasons: The regulated areas will be of limited size and of short duration, and vessels that can safely do so may navigate in all other portions of the waterways except for the areas designated as regulated areas. Additionally, notifications will be made before the effective period by all appropriate means, including but not limited to the Local Notice to Mariners and Broadcast Notice to Mariners well in advance of the events.

#### *Assistance for Small Entities*

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we offer to assist small entities in understanding the rule so that they can better evaluate its effects on them and participate in the rulemaking process.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by

employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

#### *Collection of Information*

This rule calls 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 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 rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

#### *Taking of Private Property*

This rule will 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 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 rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not create an environmental risk to health or risk to safety that may disproportionately affect children.

#### *Indian Tribal Governments*

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination

with Indian Tribal Governments, because it does 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 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 rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

#### *Environment*

We have analyzed this 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 concluded this action is one of a category of actions which do not individually or cumulatively have a significant effect on the human environment. This rule is categorically excluded, under figure 2-1, paragraph (34)(g), of the Instruction. This rule

involves the establishment of safety zones.

An environmental analysis checklist and a categorical exclusion determination are available in the docket where indicated under

#### **ADDRESSES.**

#### **List of Subjects in 33 CFR Part 165**

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, and Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

#### **PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS**

■ 1. The authority citation for part 165 continues to read as follows:

**Authority:** 33 U.S.C. 1226, 1231; 46 U.S.C. Chapter 701, 3306, 3703; 50 U.S.C. 191, 195; 33 CFR 1.05-1, 6.04-1, 6.04-6, and 160.5; Pub. L. 107-295, 116 Stat. 2064; and Department of Homeland Security Delegation No. 0170.1.

■ 2. Add § 165.T01-0870 to read as follows:

#### **§ 165.T01-0870 Safety Zones; Fireworks Displays in Captain of the Port Long Island Sound Zone.**

##### *(a) Regulations.*

The general regulations contained in 33 CFR 165.23 as well as the following regulations apply to the events listed in the TABLE of § 165.T01-0870. These regulations will be enforced for the duration of each event.

*(b) Definitions.* The following definitions apply to this section:

(1) *Designated Representative.* A "designated representative" is any Coast Guard commissioned, warrant or petty officer of the U.S. Coast Guard who has been designated by the Captain of the Port, Sector Long Island Sound (COTP), to act on his or her behalf. The designated representative may be on an official patrol vessel or may be on shore and will communicate with vessels via VHF-FM radio or loudhailer. In addition, members of the Coast Guard Auxiliary may be present to inform vessel operators of this regulation.

(2) *Official Patrol Vessels.* Official patrol vessels may consist of any Coast Guard, Coast Guard Auxiliary, state, or local law enforcement vessels assigned or approved by the COTP.

(3) *Spectators.* All persons and vessels not registered with the event sponsor as participants or official patrol vessels.

(c) Vessel operators desiring to enter or operate within the regulated areas should contact the COTP or the designated representative via VHF

channel 16 or by telephone at (203) 468-4404 to obtain permission to do so.  
 (d) Spectators shall not anchor, block, loiter, or impede the transit of event participants or official patrol vessels in the regulated areas during the effective dates and times, or dates and times as modified through the Local Notice to Mariners, unless authorized by COTP or designated representative.

(e) The COTP or designated representative may delay or terminate any marine event in this subpart at any time it is deemed necessary to ensure the safety of life or property.  
 (f) The regulated area for all fireworks displays listed in the TABLE of § 165.T01-0870 is that area of navigable waters within a 1000 foot radius of the launch platform or launch site for each

fireworks display. Fireworks barges used in these locations will also have a sign on their port and starboard side labeled "FIREWORKS—STAY AWAY." This sign will consist of 10 inch high by 1.5 inch wide red lettering on a white background. Shore sites used in these locations will display a sign labeled "FIREWORKS—STAY AWAY" with the same dimensions.

TABLE OF § 165.T01-0870

	Fireworks display events
1 CDM Chamber of Commerce Annual Music Festival Fireworks .....	<ul style="list-style-type: none"> <li>• Date: September 24, 2011.</li> <li>• Rain date: September 25, 2011.</li> <li>• Time: 8:30 p.m. to 10:30 p.m.</li> <li>• Location: A point off of Cedar Beach Town Park, Mount Sinai, NY in approximate position 40°57'54.02" N, 073°01'57.52" W (NAD 83).</li> </ul>
2 Dooley Wedding Fireworks .....	<ul style="list-style-type: none"> <li>• Date: October 1, 2011.</li> <li>• Rain Date: October 2, 2011.</li> <li>• Time: 8:30 p.m. to 10:30 p.m.</li> <li>• Location: A point off of Oyster Bay Harbor, Mill Neck, NY in approximate position 40°53'04.27" N, 073°32'38.53" W (NAD 83).</li> </ul>
3 Charles W. Morgan 70th Anniversary Fireworks .....	<ul style="list-style-type: none"> <li>• Date: October 28, 2011.</li> <li>• Time: 8:30 p.m. to 10:30 p.m.</li> <li>• Location: A point on the Mystic River, Mystic, CT in approximate position 41°21'56.455" N, 071°57'58.32" W (NAD 83).</li> </ul>

Dated: September 23, 2011.  
**J.M. Vojvodich,**  
*Captain, U.S. Coast Guard, Captain of the Port Sector Long Island Sound.*  
 [FR Doc. 2011-25816 Filed 10-5-11; 8:45 am]  
**BILLING CODE 9110-04-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket No. USCG-2011-0800]

RIN 1625-AA87

**Security Zones, 2011 Asia-Pacific Economic Cooperation Conference, Oahu, HI**

**AGENCY:** Coast Guard, DHS.  
**ACTION:** Temporary interim rule; request for comments.

**SUMMARY:** The Coast Guard is establishing four temporary security zones on the navigable waters of Oahu's southern and western shores in support of the Asia-Pacific Economic Cooperation (APEC) conference in Oahu, Hawaii. The establishment of these security zones is necessary to ensure the safety of all APEC attendees to include the President of the United States, as well as numerous foreign dignitaries and senior government officials. Entry into the temporary security zones established by this rule is

prohibited unless authorized by the Coast Guard Captain of the Port, Honolulu, or her designated representatives.  
**DATES:** This rule will be effective from 11 p.m. HST on November 9, 2011 through 11 p.m. HST on November 16, 2011. The § 165.T14-0800 (a)(2) and (4) security zones, West Waikiki and Ala Wai Harbor and Canal, will be enforced from 11 p.m. HST on November 9, 2011 through 11 p.m. HST on November 16, 2011. The § 165.T14-0800 (a)(1) security zone, Ko'olina Offshore, will be enforced from 11 p.m. HST on November 12, 2011, to 11 p.m. HST on November 13, 2011. The § 165.T14-0800 (a)(3) security zone, East Waikiki, will be enforced from 12 a.m. HST to 11 p.m. HST on November 12, 2011.  
 Comments and related material must be submitted to the Coast Guard no later than October 17, 2011.

**ADDRESSES:** You may submit comments identified by docket number USCG-2011-0800 using any one of the following methods:  
 (1) *Federal eRulemaking 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 interim rule, call or e-mail Lt. Scott O. Whaley, U.S. Coast Guard; telephone 808-522-8264 (ext. 352), e-mail [Scott.O.Whaley@uscg.mil](mailto:Scott.O.Whaley@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-2011-0800), indicate the specific section of this document to which each comment applies, and provide a reason for each