

“or securities described in paragraphs (a)(14)(ii) and (a)(14)(iii) of this section” is corrected to read “or securities described in paragraph (a)(14)(ii) or (a)(14)(iii) of this section”.

**LaNita Van Dyke,**

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

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG–128224–06]

RIN 1545–BF80

**Section 67 Limitations on Estates or Trusts; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to a cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document contains a correction to a cancellation of notice of public hearing on proposed rulemaking (REG–128224–06) providing guidance on which costs incurred by estates or trusts other than grantor trusts (non-grantor trusts) are subject to the 2-percent floor for miscellaneous itemized deductions under section 67(a) of the Internal Revenue Code (Code). The document was published in the **Federal Register** on Tuesday, December 13, 2011 (76 FR 77454).

**FOR FURTHER INFORMATION CONTACT:** Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov).

**SUPPLEMENTARY INFORMATION:**

**Background**

The correction notice that is the subject of this document is under section 67 of the Code.

**Need for Correction**

As published, a cancellation of notice of public hearing on proposed rulemaking (REG–128224–06) contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of cancellation of notice of public hearing on proposed rulemaking (REG–128224–

06), which was the subject of FR Doc. 2011–31855, is corrected as follows:

On page 77454, column 3, in the preamble, under the subject of the headings, the title “New Markets Tax Credit Non-Real Estate Investments; Hearing Cancellation” is corrected to read “Section 67 Limitations on Estates or Trusts; Hearing Cancellation”.

**LaNita Van Dyke,**

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

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**DEPARTMENT OF JUSTICE**

**Parole Commission**

**28 CFR Part 2**

[Docket No. USPC–2011–01]

**Preliminary Plan for Retrospective Review Under E.O. 13579**

**AGENCY:** United States Parole Commission, Justice.

**ACTION:** Request for comments.

**SUMMARY:** The U.S. Parole Commission is asking for comments on its preliminary plan for the retrospective review of its regulations to determine whether any of the regulations should be repealed, modified or expanded. The Commission is undertaking the review to comply with Executive Order 13579, “Regulation and Independent Regulatory Agencies,” issued by the President on July 11, 2011. The purpose of the review is to ensure that the Commission’s regulations fulfill the Commission’s mission and are effective, cost-efficient and understandable.

*Comment Date:* Written comments must be postmarked and electronic comments must be submitted by February 17, 2012. Please note that the electronic Federal Docket Management System will not accept comments after 11:59 p.m. Eastern Time on the last day of the comment period.

**ADDRESSES:** You may mail comments to the United States Parole Commission, attn: USPC Rules Group, 90 K Street NE., 3d Fl., Washington, DC 20530.

You may also submit comments electronically or view an electronic version of this notice and of the plan at <http://www.regulations.gov>, at Docket No. USPC–2011–01.

**FOR FURTHER INFORMATION CONTACT:** Rockne Chickinell, General Counsel, U.S. Parole Commission, 90 K Street NE., 3d Fl., Washington, DC 20530; Telephone (202) 346–7030.

**SUPPLEMENTARY INFORMATION:** *Posting of Public Comments.* All comments received are part of the public record and available for public inspection online at <http://www.regulations.gov>. Comments may include personal identifying information voluntarily submitted by the commenter. When found, personal identifying information will not be posted online but will be maintained in the agency’s public docket file.

**Overview and Background**

On July 11, 2011 the President issued Executive Order 13579 “Regulation and Independent Regulatory Agencies.” The order states that each independent regulatory agency should prepare a plan for the periodic review of its existing significant regulations to determine those regulations that are outdated, unnecessary or ineffective. The review enables the agency to modify or repeal a rule to increase the effectiveness of the regulatory program or lessen unnecessary burdens caused by the rule. This order highlights the importance of maintaining a culture of retrospective review of an agency’s regulations.

Pursuant to Executive Order 13579, the Parole Commission has developed a preliminary plan for a review of its regulations. The Commission primarily performs law-enforcement functions in releasing an offender from a prison term imposed by a sentencing judge, setting conditions of release, revoking the release if the offender violates the release conditions or terminating the sentence early for good conduct on parole supervision. The Commission’s rules define the procedures and standards used to carry out the functions described above. Many of the rules incorporate statutory requirements. Other rules, such as the paroling policy guidelines, reflect policy choices made by the Commission members within the broad grant of authority given by Congress on executing the Commission’s functions. The application of the rules may affect the lives of individual persons and the general public welfare, but the Commission’s rulemaking and actions do not have a significant impact on economic entities and businesses.

Over the last ten years, the Commission has issued 13 publications of final rules and 5 publications of interim rules that have yet to be promulgated as final rules. The majority of this rulemaking pertained to: Implementing new legislation and court decisions; adopting procedural rules on internal voting requirements and using new technology in conducting hearings; streamlining the revocation process for

parole violators who have committed non-criminal violations of release; and eliminating or clarifying rules that are outdated or confusing.

### Scope of the Plan and Previous Agency Efforts

The Commission's preliminary plan for the regulatory review includes all rules promulgated by the Commission and all notes and procedures in its Rules and Procedures Manual (June 30, 2010 edition). The ambitious scope of this effort may have to be adjusted depending on the workload of those staff members who are charged with carrying out the review. The Commission's review will extend to proposed rules and interim rules that have not been made final rules.

In 2004 a Commission working group, headed by the former chief of staff, undertook a project to rewrite the Commission's Rules and Procedures Manual. The purpose of the project was to simplify the rules and instructions in the manual, eliminate obsolete provisions and make the manual easier to use. Had this effort been pursued to its completion, the Commission would have engaged in significant rulemaking. But, as often happens, the press of agency business and the setting of other priorities overtook the effort. Nonetheless, this working group achieved significant progress in redrafting a large portion of the manual and its work will be the foundation for the preliminary plan of regulatory review that the Commission announces with this publication.

### Preliminary Plan for Regulatory Review

The Commission Chairman has appointed an agency working group that will execute the review of the Commission's rules. Every Commission section is represented on the working group, which is monitored by Commissioner J. Patricia Smoot, and chaired by the Commission's General Counsel, Rockne Chickinell. The group's task is to determine whether a rule is outmoded, ineffective or imposes costs that are disproportionate to the benefits of the rule, and make recommendations to the Commission on the modification, addition or removal of rules. The group will also review the rules for clarity and readability.

The review will begin with those rules and procedures that pertain to imposing conditions of release for an offender. Congress instructed the Commission that the release conditions "be sufficiently specific to serve as a guide to supervision and conduct." 18 U.S.C. 4209(b). So it is particularly

important that the release conditions are clear and understandable to the offender under supervision. Also, unduly burdensome release conditions may be counterproductive to the offender's success on supervision. The Commission substantially revised its standard release conditions through an interim rule in 2003. 68 FR 41696–41714 (July 15, 2003). The retrospective review will include an analysis of whether the revisions of 2003 need to be updated and whether the manual should provide guidance as to the parsimonious application of release conditions that are not required by law.

The review will proceed to the rules and procedures that govern the parole and supervised release revocation process. Most of the Commission's workload consists of responding to reports of violations, issuing violator warrants and conducting revocation proceedings. Carrying out the revocation function involves a significant number of participants outside the Commission, including supervision officers, deputy U.S. Marshals, police officers, private attorneys and public defenders, witnesses from the general public and the offenders. The retrospective review of revocation rules and procedures should benefit a broad range of the persons who participate in the Commission's activities. The Commission also recognizes that the parolee who is facing possible revocation has a substantial interest in a process that reduces the incidence of error that may be caused by confusing or ambiguous rules and instructions.

The review will end with an analysis of the rules and procedures covering parole release determinations and internal procedures such as voting requirements by hearing examiners and Commission members.

In its examination the working group will pay particular attention to those rules and procedures that: Place high costs or burdens on the public, require outdated reporting practices, affect a large group of persons or entities, overlap with or duplicate other rules, are obsolete given changes in laws or other circumstances or have been the subject of requests for rulemaking.

### Public Participation in the Review and Rulemaking

In addition to this request for comment, the Commission will send out notices to interested organizations seeking the views and comments on the continued relevance and effectiveness of the Commission's rules. Interested organizations included in this outreach effort are correctional and parole supervision entities such as the Federal

Bureau of Prisons, the District of Columbia Court Services and Offender Supervision Agency, the U.S. Probation Service and organizations frequently representing the interests of federal and District of Columbia offenders such as Federal Defender's offices in Philadelphia, Pennsylvania and Oklahoma City, Oklahoma, the DC Public Defender Service, and CURE, Inc.. At any time during the review period, the public may provide their views and recommendations to the working group by writing the Commission at U.S. Parole Commission, attn: USPC Rules Group, 90 K Street, 3rd Flr., Washington, DC 20530 or sending an email to [USPCRulesGroup@usdoj.gov](mailto:USPCRulesGroup@usdoj.gov). If the Commission decides to proceed with rulemaking at any stage of the retrospective review, the Commission will follow the normal rulemaking process, usually with a 60-day notice and public comment period for proposed rules. The working group will analyze the public comment for the Commission's review and recommend responses to the comments submitted. The working group will then forward their recommendation on final rulemaking to the Commission for a vote at the open session of a Commission business meeting. Any interested person or organization may observe the Commission's discussion of a rule change at the open business meeting.

As the working group conducts its review, the Commission will report its progress on the agency's Web site, including any rulemaking initiatives taken by the Commission in response to the working group's review. The Commission's goal is to complete its retrospective review by September 30, 2013.

### Maintaining the Review Process

The Commission's effort to sustain a culture of review and analysis of its rules and procedures will not end with the completion of the retrospective review required by the executive order. During the retrospective review, the Commission will rely on the working group to review any new regulatory initiative for issues such as the need for the rule, the burden placed on the public and criminal justice agencies by the rule, any alternatives to the rule and the clarity of the proposed wording of the rule. Even after the retrospective review ends, the Commission intends to maintain the working group for the periodic review of its rules and manual provisions and to analyze new proposed rules and procedures.

Dated: December 5, 2011.

**Isaac Fulwood,**

*Chairman, U.S. Parole Commission.*

[FR Doc. 2011-31758 Filed 12-15-11; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 110

[Docket No. USCG-2010-0929]

RIN 1625-AA01

#### **Anchorage Regulations: Subpart A— Special Anchorage Regulations, Newport Bay Harbor, CA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to expand the boundaries of the special anchorage areas in Newport Bay Harbor, California, to encompass and replace temporary anchorage grounds C-1 and C-2, and anchorage ground C-3. This proposal would realign anchorage boundaries in order to reflect the way the harbor currently is used. This proposed rule also would update the description of the existing special anchorage areas to use geographic coordinates.

**DATES:** Comments and related material must be received by the Coast Guard on or before March 15, 2012.

**ADDRESSES:** You may submit comments identified by docket number USCG-2010-0929 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 proposed rule, call or email ENS Matt Sanders,

U.S. Coast Guard Sector Los Angeles—Long Beach, Assistant Waterways Chief, telephone (310) 521-3860, email [Stephen.M.Sanders@uscg.mil](mailto:Stephen.M.Sanders@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-2010-0929), 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 email 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-2010-0929" 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-2010-0929" 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 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**.

##### **Basis and Purpose**

The legal basis for the proposed rule is 33 U.S.C. 471, 1221 through 1236, 2030, 2035, and 2071; 33 CFR 1.05-1; and Department of Homeland Security Delegation No. 0170.1, which collectively authorize the Coast Guard to define anchorage grounds.

This proposed rule would expand the designated special anchorage areas in Newport Bay Harbor, and remove other anchorage grounds, to align with the actual placement of existing mooring areas and reflect the way the harbor is currently used.

##### **Discussion of Proposed Rule**

Due to enhanced anchorage population over the years, the mooring areas being used in Newport Bay Harbor are nominally larger than the special anchorage areas originally charted in 33