payments of deposit interest to certain nonresident alien individuals) paid on or after January 1, 2013, any person who makes a Form 1042–S, “Foreign Person’s U.S. Source Income Subject to Withholding,” under section 6049(a) and § 1.6049–4(b)(5) shall furnish a statement to the recipient either in person or by first class mail to the recipient’s last known address. The statement shall include a copy of the Form 1042–S required to be prepared pursuant to § 1.6049–4(b)(5) and a statement to the effect that the information on the form is being furnished to the United States Internal Revenue Service.

(5) Effective/applicability date.
Paragraph (e)(4) of this section applies to payee statements reporting payments of deposit interest to nonresident alien individuals paid on or after January 1, 2013. *(For interest paid to a Canadian nonresident alien individual on or before December 31, 2012, see paragraph (e)(4) of this section as in effect and contained in 26 CFR part 1 revised April 1, 2000.)

■ Par. 5. In § 1.6049–8, the section heading and paragraph (a) are revised to read as follows:

§ 1.6049–8 Interest and original issue discount paid to certain nonresident aliens.
(a) Interest subject to reporting requirement. For purposes of §§ 1.6049–4, 1.6049–6, and this section, and except as provided in paragraph (b) of this section, the term interest means interest described in section 871(i)(2)(A) that relates to a deposit maintained at an office within the United States, and that is paid to any nonresident alien individual. A payor shall make this election by reporting all such interest. For purposes of the regulations under section 6049 (§§ 1.6049–1 through 1.6049–8), a nonresident alien individual is a person described in section 7701(b)(1)(B). A payor or middleman may rely upon the permanent residence address provided on a valid Form W–8BEN, “Beneficial Owners Certificate of Foreign Status for U.S. Tax Withholding,” to determine the country in which a nonresident alien individual is resident unless such payor or middleman knows or has reason to know that such documentation of the country of residence is unreliable or incorrect.

(5) Effective/applicability date.
Paragraph (e)(4) of this section applies to payee statements reporting payments of deposit interest to nonresident alien individuals paid on or after January 1, 2013. *(For interest paid to a Canadian nonresident alien individual on or before December 31, 2012, see paragraph (d) of this section as in effect and contained in 26 CFR part 1 revised April 1, 2000.)

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Steven T. Miller,
Deputy Commissioner for Services and Enforcement.
Approved: April 12, 2012.
Emily S. McMahon,
(Acting) Assistant Secretary of the Treasury
(Tax Policy).
[FR Doc. 2012–9520 Filed 4–17–12; 4:15 pm]
BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY
Coast Guard
33 CFR Part 165
[Docket No. USCG–2012–0257]

Safety Zones; Recurring Events in Captain of the Port New York Zone

AGENCY: Coast Guard, DHS.
ACTION: Notice of enforcement of regulation.
SUMMARY: The Coast Guard will enforce various safety zones in the Captain of the Port New York Zone on specified dates and times. This action is necessary to ensure the safety of vessels and spectators from hazards associated with fireworks displays. During the enforcement period, no person or vessel may enter the safety zone without permission of the Captain of the Port (COTP).

DATES: The regulations for the safety zones described in 33 CFR 165.160 will be enforced on the dates and times listed in the table below.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, call or email Ensign Kimberly Farnsworth, Coast Guard; telephone 718–354–4163, email Kimberly.A.Farnsworth@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the safety zones listed in 33 CFR 165.160 on the specified dates and times as indicated in Table 1 below. If the event is delayed by inclement weather, the regulation will be enforced on the rain date indicated in Table 1 below. These regulations were published in the Federal Register on November 9, 2011 (76 FR 69614).
Under the provisions of 33 CFR 165.160, a vessel may not enter the regulated area unless given express permission from the COTP or the designated representative. Spectator vessels may transit outside the regulated area but may not anchor, block, loiter in, or impede the transit of other vessels. The Coast Guard may be assisted by other Federal, State, or local law enforcement agencies in enforcing this regulation. This notice is issued under authority of 33 CFR 165.160(a) and 5 U.S.C. 552(a). In addition to this notice in the Federal Register, the Coast Guard will provide mariners with advanced notification of enforcement periods via the Local Notice to Mariners and marine information broadcasts. If the COTP determines that the regulated area need not be enforced for the full duration stated in this notice, a Broadcast Notice to Mariners may be used to grant general permission to enter the regulated area.


L.L. Fagan,
Rear Admiral, U.S. Coast Guard, Captain of the Port New York.

[FR Doc. 2012–9363 Filed 4–18–12; 8:45 am]
BILLING CODE 9110–04–P

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**TABLE 1**

| 1. Intrepid Air and Sea Museum Fireworks | Launch site: A barge located in approximate position 40°46'11.8" N, 074°00'14.8" W (NAD 1983), approximately 375 yards west of Pier 90, Manhattan, NY. |
| Pier 90 Hudson River Safety Zone | Date: May 23, 2012. |
| 33 CFR 165.160(5.4) | Rain Date: May 24, 2012. |
| **2. Heritage of Pride Fireworks** | Time: 09:30 p.m.—10:42 p.m. |
| Pier 54 Hudson River Safety Zone | Launch site: A barge located in approximate position 40°44'31" N, 074°01'00" W (NAD 1983), approximately 380 yards west of Pier 54, Manhattan, NY. |
| 33 CFR 165.160(5.8) | Date: June 24, 2012. |
| **3. Celebrate the Amboy’s Fireworks** | Time: 10:00 p.m.—11:20 p.m. |
| Raritan Bay Safety Zone | Launch site: A barge located in approximate position 40°30'04" N 074°15'35" W (NAD 1983), about 240 yards east of Raritan River Cutoff Channel Buoy 2 (LLNR 36595). |
| 33 CFR 165.160(2.5) | Date: July 3, 2012. |
| **DISTRIBUTION** | Time: 8:45 p.m.—10:05 p.m. |

**SUMMARY:** This rule establishes the responsibility of the providers of Postage Evidencing Systems (PES) to notify the U.S. Postal Service® of any cyber attacks to their systems.

**DATES:** This rule is effective May 21, 2012.

**ADDRESSES:** Mail or deliver written comments to the Manager, Payment Technology, U.S. Postal Service, 475 L’Enfant Plaza SW, Room 3436, Washington, DC 20260–0911. Copies of all written comments will be available for inspection and photocopying between 9 a.m. and 4 p.m., Monday through Friday, at the Payment Technology office.

**FOR FURTHER INFORMATION CONTACT:** Mario Kay Ivey, Business Programs Specialist, Payment Technology, U.S. Postal Service, at 202–268–7613.

**SUPPLEMENTARY INFORMATION:** Providers currently must disclose all findings or results of any testing concerning the security or revenue protection features, capabilities, or failings of any PES, as well as all potential security weaknesses or methods of tampering with the PES. This rule applies the same standard to cyber attacks against the provider’s systems.

**List of Subjects in 39 CFR Part 501**

Postal Service.

Accordingly, for the reasons stated, 39 CFR Part 501 is amended as follows:

**PART 501—AUTHORIZATION TO MANUFACTURE AND DISTRIBUTE POSTAGE EVIDENCING SYSTEMS**

| 1. The authority citation for 39 CFR Part 501 continues to read as follows: |

| 2. Section 501.11 is amended by adding paragraph (b)(3) as follows: |
| **§ 501.11 Reporting Postage Evidencing System security weaknesses.** |
| **(h)** |

* * * * *

| (3) Cyber attacks that include, but are not limited to, gaining unauthorized access to digital systems for purposes of misappropriating assets or sensitive information, data theft, or causing operational disruption. Cyber attacks may also be carried out in a manner that does not require gaining unauthorized access, such as by causing denial-of-service attacks on Web sites. Cyber attacks may be carried out by third parties or insiders using techniques that range from highly sophisticated efforts to electronically circumvent network security or overwhelm Web sites to more traditional intelligence gathering and social engineering aimed at obtaining information necessary to gain access. Cyber security risk disclosures reported must adequately describe the nature of the material risks and specify how each risk affects the Postage Evidencing System. |

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Stanley F. Mires,
Attorney. Legal Policy & Legislative Advice.

[FR Doc. 2012–9363 Filed 4–18–12; 8:45 am]
BILLING CODE 7710–12–P

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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Parts 52, 60 and 61**

[FR L 9660–3]

Change of Address for Region 4, State and Local Agencies; Technical Correction

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule; technical amendment.

**SUMMARY:** EPA is amending its regulations to reflect a change in address for EPA’s Region 4 office as well as the state agencies for Georgia,