

the actions that led to an underpayment of tax by Corporation. Individual B submitted to the IRS the information received from Individual A, alleging that Corporation owed additional taxes and filing a claim for award under section 7623. The IRS proceeded with an examination of Corporation based on the information provided by Individual B, determined a deficiency against Corporation and, ultimately, collected proceeds from Corporation. For purposes of determining the amount of any award payable to Individual B, as the individual that filed the claim for award, the Whistleblower Office may treat the claim as if it had been filed by Individual A.

(5) *Multiple claimants.* If two or more independent claims relate to the same collected proceeds, then the Whistleblower Office may evaluate the contribution of each individual to the action(s) that resulted in collected proceeds. The Whistleblower Office will determine whether the information submitted by each individual would have been obtained by the IRS as a result of the information previously submitted by any other individual. If the Whistleblower Office determines that multiple individuals submitted information that would not have been obtained based on a prior submission, then the Whistleblower Office will determine the amount of each individual's award based on the extent to which each individual contributed to the action(s). The aggregate award amount in cases involving two or more independent claims that relate to the same collected proceeds will not exceed the maximum award amount that could have resulted under section 7623(b)(1) or section 7623(b)(2), as applicable, subject to the award reduction provisions of section 7623(b)(3), if a single claim had been submitted.

(d) *Payment of Award—(1) In general.* The IRS will pay any award determined under section 7623 and §§ 301.7623–1 through 301.7623–4 to the individual(s) that filed the corresponding claim for award. Payment of an award will be made as promptly as the circumstances permit, but not until there has been a final determination of tax with respect to the action(s), as defined in paragraph (d)(2) of this section, the Whistleblower Office has determined the award, and all appeals of the Whistleblower Office's determination are final or the individual has executed an award consent form agreeing to the amount of the award and waiving the individual's right to appeal the determination.

(2) *Final determination of tax.* For purposes of §§ 301.7623–1 through

301.7623–4, a *final determination of tax* means that the proceeds resulting from the action(s) subject to the award determination have been collected and either the statutory period for filing a claim for refund has expired or the taxpayer(s) subject to the action(s) and the IRS have agreed with finality to the tax or other liabilities for the period(s) at issue and the taxpayer(s) have waived the right to file a claim for refund.

(3) *Joint Claimants.* If multiple individuals jointly submit a claim for award, the IRS will pay any award in equal shares to the joint claimants unless the joint claimants specify a different allocation in a written agreement, signed by all the joint claimants and notarized, and submitted with the claim for award. The aggregate award payment in cases involving joint claimants will be within the award percentage range of section 7623(b)(1) or section 7623(b)(2), as applicable, and subject to the award reduction provisions of section 7623(b)(3).

(4) *Deceased Claimant.* If a claimant dies before or during the whistleblower administrative proceeding, the Whistleblower Office will substitute an executor, administrator, or other legal representative on behalf of the deceased claimant for purposes of conducting the whistleblower administrative proceeding.

(5) *Tax treatment of award.* All awards are subject to current Federal tax reporting and withholding requirements.

(e) *Effective/applicability date.* When finalized, § 301.7623–4 is proposed to apply to information submitted on or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register** and to claims for award under section 7623(b) that are open as of the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2012–30512 Filed 12–14–12; 4:15 pm]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG–2012–0590]

RIN 1625–AA11

#### Regulated Navigation Area; Youngs Bay PacifiCorp Sediment Cap; Youngs Bay, Columbia River, Astoria, OR

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes the establishment of a Regulated Navigation Area (RNA) at the Youngs Bay PacifiCorp property in Astoria, OR. This RNA is necessary to preserve the integrity of an engineered sediment cap as part of an Oregon Department of Environmental Quality (DEQ) required remedial action. This proposed RNA will do so by prohibiting activities that could disturb or damage the engineered sediment cap.

**DATES:** Comments and related material must be received by the Coast Guard on or before March 18, 2013.

**ADDRESSES:** You may submit comments identified by docket number USCG–2012–0590 using any one of the following methods:

(1) *Federal eRulemaking Portal:* <http://www.regulations.gov>.

(2) *Fax:* 202–493–2251.

(3) *Mail or Delivery:* 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. Deliveries accepted between 9 a.m. and 5 p.m., Monday through Friday, except federal holidays. The telephone number is (202) 366–9329.

See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section below for further instructions on submitting comments. To avoid duplication, please use only one of these three methods.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email ENS Ian P. McPhillips, Waterways Management Division, Marine Safety Unit Portland, U.S. Coast Guard; telephone (503) 240–9319, email [msupdxwwm@uscg.mil](mailto:msupdxwwm@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:**

## Table of Acronyms

DHS Department of Homeland Security  
FR **Federal Register**  
NPRM Notice of Proposed Rulemaking

### A. 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.

#### 1. Submitting Comments

If you submit a comment, please include the docket number for this rulemaking, 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 at <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, 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>, type the docket number [USCG–2012–0590] in the “SEARCH” box and click “SEARCH.” Click on “Submit a Comment” on the line associated with this rulemaking.

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.

#### 2. 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>, type the docket number [USCG–2012–0590] in

the “SEARCH” box and click “SEARCH.” Click on Open Docket Folder on the line associated with this rulemaking. 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.

#### 3. 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).

#### 4. Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for one, using one of the 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**.

### B. Basis and Purpose

The Coast Guard proposes a Regulated Navigation Area (RNA) to protect the engineered sediment cap currently in place located at the PacifiCorp site in Youngs Bay, Astoria, OR. This sediment cap is part of an Oregon Department of Environmental Quality (DEQ) required remedial action. This regulated navigation area is based on the Coast Guard District Commander’s authority under 33 CFR 165.11 to regulate vessel traffic in areas with hazardous conditions.

The engineered sediment cap is designed to be compatible with normal port operations, but could be damaged by other maritime activities including anchoring, dragging, dredging, grounding of large vessels, deployment of barge spuds, etc. Such damage could disrupt the function or impact the effectiveness of the cap to contain the underlying contaminated sediment and shoreline soil in these areas. Disruption of the cap may result in a hazardous condition and harm to the marine environment. As such, this RNA is necessary to help ensure the cap is protected and will do so by prohibiting maritime activities that could disturb or damage it.

### C. Discussion of Proposed Rule

The proposed rule would create a RNA adjacent to the PacifiCorp Property in Youngs Bay, Astoria, OR encompassing all waters above the sediment cap, and it would prohibit activities such as anchoring, dragging, dredging, or trawling which could damage the sediment cap.

### D. Regulatory Analyses

We developed this proposed rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes or executive orders.

#### 1. Regulatory Planning and Review

This proposed 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, Improving Regulation and Regulatory Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of Executive Order 12866 or under section 1 of Executive Order 13563. The Office of Management and Budget has not reviewed it under those orders. The Coast Guard has made this determination based on the fact that the RNA is limited in size and will not limit vessels from transiting or using the waters covered, except for activities that may damage the engineered sediment cap.

#### 2. Impact on Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered the impact of this proposed rule on small entities. The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule will not have a significant economic impact on a substantial number of small entities. However, this proposed rule may affect the following entities, some of which might be small entities: The owners or operators of vessels operating in the area covered by the RNA. The RNA will not have a significant economic impact on a substantial number of small entities, because the RNA is limited in size and will not limit vessels from transiting or using the waters covered, except for activities such as anchoring, dragging, or grounding that may damage the engineered sediment cap.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it

qualifies and how and to what degree this rule would economically affect it.

### 3. Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this proposed rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT**, above. The Coast Guard will not retaliate against small entities that question or complain about this proposed rule or any policy or action of the Coast Guard.

### 4. Collection of Information

This proposed rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520.).

### 5. Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this proposed rule under that Order and have determined that it does not have implications for federalism.

### 6. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the **“FOR FURTHER INFORMATION CONTACT”** section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

### 7. 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 proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### 8. Taking of Private Property

This proposed rule would 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.

### 9. Civil Justice Reform

This proposed 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.

### 10. Protection of Children From Environmental Health Risks

We have analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

### 11. Indian Tribal Governments

This proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would 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.

### 12. Energy Effects

This proposed rule is not a “significant energy action” under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use.

### 13. Technical Standards

This proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### 14. Environment

We have analyzed this proposed 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 made a preliminary determination that this action is one of a category of actions that do not individually or cumulatively have a significant effect on

the human environment. This proposed rule involves the creation of a Regulated Navigation Area (RNA) to protect an engineered sediment cap. This rule is categorically excluded from further review under paragraph 34(g) of Figure 2–1 of the Commandant Instruction. A preliminary environmental analysis checklist supporting this determination and a Categorical Exclusion Determination are available in the docket where indicated under **ADDRESSES**. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

### List of Subjects in 33 CFR Part 165

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

For the reasons discussed in the preamble, the Coast Guard proposes to amend 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(g), 6.04–1, 6.04–6, 160.5; Pub. L. 107–295, 116 Stat. 2064; Department of Homeland Security Delegation No. 0170.1.

2. Add § 165.1338 to read as follows:

#### § 165.1338 Regulated Navigation Area; Youngs Bay PacifiCorp Sediment Cap; Columbia River, Youngs Bay, Astoria, OR.

(a) *Regulated Navigation Area.* All waters encompassed within the following points are a regulated navigation area:

Latitude	Longitude
46–10°17.21" N	123–50°35.37" W
46–10°15.09" N	123–50°33.39" W
46–10°13.50" N	123–50°33.41" W
46–10°13.07" N	123–50°31.79" W
46–10°13.45" N	123–50°30.06" W
46–10°14.94" N	123–50°28.79" W
46–10°18.13" N	123–50°28.89" W
46–10°18.13" N	123–50°30.22" W
46–10°19.51" N	123–50°30.90" W
46–10°19.51" N	123–50°31.77" W
46–10°17.31" N	123–50°31.79" W
46–10°17.21" N	123–50°35.37" W

(b) *Regulations.* All vessels are prohibited from anchoring, dragging, dredging, or trawling in the regulated navigation area established by this section. See 33 CFR 165 subpart B for additional information and requirements.

Dated: November 27, 2012.

**K.A. Taylor,**

*Rear Admiral, U.S. Coast Guard, Commander,  
Thirteenth Coast Guard District.*

[FR Doc. 2012-30409 Filed 12-17-12; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R05-OAR-2011-0502; FRL-9763-1]

#### Approval and Promulgation of Air Quality Implementation Plans; Wisconsin; Disapproval of PM<sub>2.5</sub> Permitting Requirements

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to disapprove a revision to Wisconsin's State Implementation Plan (SIP) submitted by the Wisconsin Department of Natural Resources (WDNR) in a letter dated May 12, 2011. The revision concerns permitting requirements relating to particulate matter of less than 2.5 micrometers (PM<sub>2.5</sub>). EPA is proposing to disapprove the revisions because they do not meet the 2008 PM<sub>2.5</sub> SIP requirements.

**DATES:** Comments must be received on or before January 17, 2013.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R05-OAR-2011-0502, by one of the following methods:

1. *www.regulations.gov*: Follow the on-line instructions for submitting comments.
2. *Email*: [damico.genevieve@epa.gov](mailto:damico.genevieve@epa.gov).
3. *Fax*: (312) 385-5501.
4. *Mail*: Genevieve Damico, Chief, Air Permits Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.
5. *Hand Delivery*: Genevieve Damico, Chief, Air Permits Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604. Such deliveries are only accepted during the Regional Office normal hours of operation, and special arrangements should be made for deliveries of boxed information. The Regional Office official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.

**Instructions:** Direct your comments to Docket ID No. EPA-R05-OAR-2011-0502. EPA's policy is that all comments received will be included in the public

docket without change and may be made available online at [www.regulations.gov](http://www.regulations.gov), including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through [www.regulations.gov](http://www.regulations.gov) or email. The [www.regulations.gov](http://www.regulations.gov) Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an email comment directly to EPA without going through [www.regulations.gov](http://www.regulations.gov), your email address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses. For additional instructions on submitting comments, go to Section I of the **SUPPLEMENTARY INFORMATION** section of this document.

**Docket:** All documents in the docket are listed in the [www.regulations.gov](http://www.regulations.gov) index. Although listed in the index, some information is not publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available either electronically in [www.regulations.gov](http://www.regulations.gov) or in hard copy at the Environmental Protection Agency, Region 5, Air and Radiation Division, 77 West Jackson Boulevard, Chicago, Illinois 60604. This facility is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding Federal holidays. We recommend that you telephone Andrea Morgan, Environmental Engineer, at (312) 353-6058 before visiting the Region 5 office.

#### FOR FURTHER INFORMATION CONTACT:

Andrea Morgan, Environmental Engineer, Air Permits Section, Air Programs Branch (AR-18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard,

Chicago, Illinois 60604, (312) 353-6058, [morgan.andrea@epa.gov](mailto:morgan.andrea@epa.gov).

#### SUPPLEMENTARY INFORMATION:

Throughout this document whenever "we," "us," or "our" is used, we mean EPA. This supplementary information section is arranged as follows:

- I. What should I consider as I prepare my comments for EPA?
- II. The State's Submittal
- III. Does this submittal comply with Federal regulations?
- IV. What action is EPA taking on this submittal?
- V. Statutory and Executive Order Reviews

#### I. What should I consider as I prepare my comments for EPA?

When submitting comments, remember to:

1. Identify the rulemaking by docket number and other identifying information (subject heading, **Federal Register** date and page number).
2. Follow directions—EPA may ask you to respond to specific questions or organize comments by referencing a Code of Federal Regulations (CFR) part or section number.
3. Explain why you agree or disagree; suggest alternatives and substitute language for your requested changes.
4. Describe any assumptions and provide any technical information and/or data that you used.
5. If you estimate potential costs or burdens, explain how you arrived at your estimate in sufficient detail to allow for it to be reproduced.
6. Provide specific examples to illustrate your concerns, and suggest alternatives.
7. Explain your views as clearly as possible, avoiding the use of profanity or personal threats.
8. Make sure to submit your comments by the comment period deadline identified.

#### II. The State's Submittal

In May 2008, EPA finalized regulations to implement the New Source Review (NSR) Implementation Rule for PM<sub>2.5</sub> to include the major source threshold, significant emissions rate and offset ratios for PM<sub>2.5</sub>, interpollutant trading for offsets and applicability of NSR to PM<sub>2.5</sub> precursors. On October 20, 2010, EPA amended the requirements for PM<sub>2.5</sub> under the Prevention of Significant Deterioration (PSD) program by adding maximum allowable increase in ambient pollutant concentrations and screening tools known as the Significant Impact Levels and Significant Monitoring Concentration (SMC) for PM<sub>2.5</sub>.

On May 12, 2011, Wisconsin requested a revision to its SIP to include