

Dated: January 10, 2013.

**Kevin J. Wolf,**

*Assistant Secretary for Export Administration.*

[FR Doc. 2013-00770 Filed 1-15-13; 8:45 am]

**BILLING CODE 3510-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9608]

RIN 1545-BI85

#### Disclosure or Use of Information by Preparers of Returns; Correction

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

**ACTION:** Correction to final regulations and removal of temporary regulations.

**SUMMARY:** This document corrects the final regulations and removal of temporary regulations (TD 9608) that were published in the **Federal Register** on Friday, December 28, 2012 (77 FR 76400) relating to the disclosure or use of tax return information by tax return preparers.

**DATES:** These corrections are effective on January 16, 2013, and are applicable on December 28, 2012.

**FOR FURTHER INFORMATION CONTACT:** Emily Lesniak, (202) 622-4910 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations and removal of temporary regulations (TD 9608) that are the subject of this correction are under section 7216 of the Internal Revenue Code.

##### Need for Correction

As published, TD 9608 contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the correction to final regulations and removal of temporary regulations (TD 9608), which was the subject of FR. Doc. 2012-31185, is corrected as follows:

1. On page 76403, column 2, in the preamble, under the paragraph heading “4. *Effective Date of TD 9478*”, third line, the language “2(o) of the temporary regulations”, is corrected to read, “2T(o) of the temporary regulations”.

2. On page 76403, column 2, in the preamble, under the paragraph heading “4. *Effective Date of TD 9478*”, last line of the column, the language

“§ 301.7216-2(o) was made effective only”, is corrected to read “§ 301.7216-2T(o) was made effective only”.

3. On page 76403, column 3, in the preamble, under the paragraph heading “4. *Effective Date of TD 9478*”, line 4 from the top of the column, the language “provided for Notice 2009-13 nor those”, is corrected to read, “provided for in Notice 2009-13 nor those”.

4. On page 76403, column 3, in the preamble, under the paragraph heading “4. *Effective Date of TD 9478*”, line 10 from the top of the column, the language “if § 301.7216-2(o) had not been, is corrected to read, “if § 301.7216-2T(o) had not been”.

**LaNita Van Dyke,**

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

[FR Doc. 2013-00749 Filed 1-15-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9607]

RIN 1545-BJ37

#### Partners Distributive Share; Correction

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

**ACTION:** Correction to final regulations.

**SUMMARY:** This document corrects final regulations (TD 9607) that was published in the **Federal Register** on Friday, December 28, 2012 (77 FR 76380) regarding the application of the substantiality de minimis rule. In the interest of sound tax administration, this rule is being made inapplicable. These final regulations affect partnerships and their partners.

**DATES:** This correction is effective on January 16, 2013 and is applicable on December 28, 2012.

**FOR FURTHER INFORMATION CONTACT:** Rebecca Kahane (202) 622-3050 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of final regulations (TD 9607) that is the subject of this correction is under section 704 of the Internal Revenue Code.

##### Need for Correction

As published, TD 9607 contains an error that may prove to be misleading and is in need of clarification.

## Correction of Publication

Accordingly, the publication of the correction to final regulations (TD 9607), which was the subject of FR. Doc. 2012-31155, is corrected as follows:

1. On page 76380, column 1, in the preamble, under the caption **FOR FURTHER INFORMATION CONTACT**, first line, the language “Rebecca Kahanel, at (202) 622-3050 (not”, is corrected to read “Rebecca Kahane, at (202) 622-3050 (not”.

**LaNita Van Dyke,**

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

[FR Doc. 2013-00748 Filed 1-15-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF DEFENSE

### Office of the Secretary

#### 32 CFR Part 18

#### Appointing Authority for Military Commissions

**AGENCY:** Department of Defense.

**ACTION:** Final rule.

**SUMMARY:** This final rule removes 32 CFR part 18 concerning the Appointing Authority for Military Commissions. This rule pertains to a military function of the United States and is exempt from rulemaking requirements. Previously, this rule was published for informational purposes only. As a result of the enactment of Military Commissions Act of 2009, the Deputy Secretary’s issuance of the Regulation for Trial by Military Commissions on November 6, 2011, and his cancellation of DoD Directive 5105.70, “Appointing Authority for Military Commissions,” this regulation is no longer required.

**DATES:** *Effective Date:* This rule is effective January 16, 2013.

**FOR FURTHER INFORMATION CONTACT:** Patricia Toppings, 571-372-0485.

**SUPPLEMENTARY INFORMATION:** For additional information on Military Commissions, see Military Commissions Act of 2009.

#### List of Subjects in 32 CFR Part 18

Military law.

#### PART 18—[REMOVED]

■ Accordingly, by the authority of 5 U.S.C. 301, 32 CFR part 18 is removed.

Dated: January 10, 2013.

**Morgan F. Park,**

*Alternate OSD Federal Register Liaison  
Officer, Department of Defense.*

[FR Doc. 2013-00813 Filed 1-15-13; 8:45 am]

BILLING CODE 5001-06-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG-2012-1092]

RIN 1625-AA00

#### Safety Zone Within the Lower Portion of Anchorage #9, Mantua Creek Anchorage; Paulsboro, NJ

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard will be establishing a temporary safety zone around the southern one-third of Anchorage #9 (Mantua Creek Anchorage) due to dredging operations. The Dredge Florida will be working along with several support barges and tugs to install approximately 8,000 feet of submerged pipeline and approximately 3,000 feet of floating pipeline crossing through this portion of the anchorage. This regulation is necessary to provide for the safety of life on the navigable waters of the Mantua Creek Anchorage. This closure is intended to restrict vessel anchoring to protect mariners from the hazards associated with an ongoing dredging operation.

**DATES:** This rule is effective with actual notice from December 20, 2012 until January 16, 2013. This rule is effective in the **Federal Register** from January 16, 2013 until January 31, 2013.

**ADDRESSES:** Documents mentioned in this preamble are part of docket [USCG-2012-1092]. To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type the docket number 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.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or

email If you have questions on this temporary rule, call or email Lieutenant Veronica Smith, U.S. Coast Guard, Sector Delaware Bay, Acting Chief of Waterways Management Division, Coast Guard; telephone 215-271-4851, email [veronica.l.smith@uscg.mil](mailto:veronica.l.smith@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. Regulatory History and Information

The Coast Guard is issuing this 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 final details for this dredging operation were not provided until it was too late to solicit public comment. As such, it is impracticable to provide a full comment period due to lack of time. The dredging will begin on December 20th, 2012 and will continue until January 31, 2013 unless completed earlier.

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** for the reasons cited above. Delaying this regulation's effective date would be impracticable because immediate action is needed to provide for the safety of life and property from the hazards associated with the dredging operation.

##### B. Basis and Purpose

The Great Lakes Dredging Company has been working with the Army Corps of Engineers on the Delaware River channel widening project. A portion of this project requires the use of submerged and floating pipelines crossing the lower portion of the Mantua Creek Anchorage. Due to the presence of the submerged pipeline, it is dangerous for vessels to anchor in the southern one-third of the anchorage. A safety zone is necessary because there will be an ongoing dredging operation to

deepen the Delaware River channel in the Mifflin and Billingsport Ranges from December 20, 2012 until January 31, 2013. The Captain of the Port believes a safety zone is needed to ensure the safety of life and property of all mariners and vessels transiting the local area.

##### C. Discussion of the Final Rule

The Coast Guard Captain of the Port Delaware Bay is temporarily establishing a safety zone closing the southern one-third of the Mantua Creek Anchorage from on December 20, 2012 until January 31, 2013. This rule will be enforced until all dredging operations are completed, unless enforcement of the zones is cancelled earlier by the Captain of the Port. The Captain of the Port will reopen this portion of the anchorage once all submerged pipeline has been recovered and dredging operations are completed. At such time, notice that the temporary closure of the anchorage is no longer in effect will be broadcast to mariners.

The boundary line for the temporary safety zone includes the southern one-third portion of Mantua Creek Anchorage, beginning at position 39° 51.573 N-075° 13.557 W and extending to the southern boundary according to NOAA chart 12312. Vessels will not be permitted to anchor in this portion of Mantua Creek Anchorage unless they receive authorization from the Captain of the Port Delaware Bay or her representative. Such requests must be made 24 hours prior to the intended use of the Mantua Creek Anchorage. Vessels may contact the Captain of the Port Delaware Bay or her representative in order to obtain authorization by contacting Coast Guard Sector Delaware Bay at: (215) 271-4940. After evaluating the current conditions and status of dredging operation, the Captain of the Port Delaware Bay or her representative will notify the requesting vessel whether they are authorized to anchor in the safety zone within Mantua Creek Anchorage, and will provide any other directions for their request.

##### D. Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based numerous statutes or executive orders.

###### 1. Regulatory Planning and Review

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, Improving