

Internal Revenue Code section 7623, as amended. The regulations provide guidance on submitting information regarding underpayments of tax or violations of the internal revenue laws and filing claims for award, as well as on the administrative proceedings applicable to claims for award under section 7623.

**FOR FURTHER INFORMATION CONTACT:**  
Meghan M. Howard at (202) 622-7950 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of proposed rulemaking (REG-141066-09) that is the subject of these corrections is under Section 7623 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG-141066-09) contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-141066-09), that was the subject of FR Doc. 2012-30512, is corrected as follows:

1. On page 74798, in the preamble, column 3, under the caption **FOR FURTHER INFORMATION**, line 1 from the top of the column, the language “Oluwafunmilayo Taylor, at (202) 622-” is corrected to read “Oluwafunmilayo Taylor, at (202) 622-”.

**§ 301.7623-1 [Corrected]**

- 2. On page 74804, column 3, § 301.7623-1(a), line 3, the language “by law, the IRS’s Whistleblower Office” is corrected to read “by law, the Whistleblower Office”.

**§ 301.7623-2 [Corrected]**

- 3. On page 74806, column 1, § 301.7623-2(a)(2), line 5, the language “a portion of an IRS civil or criminal” is corrected to read “a portion of an Internal Revenue Service (IRS) civil or criminal”.
- 4. On page 74806, column 1, § 301.7623-2(b)(1), line 4, the language “Internal Revenue (IRS) *proceeds based*” is corrected to read “IRS *proceeds based*”.

**§ 301.7623-3 [Corrected]**

- 5. On page 74808, column 2, § 301.7623-3(a) second column, line 17, the language “Internal Revenue Service (IRS) may,” is corrected to read “Internal Revenue Service (IRS) may rely on the claimant’s description of the amount owed by the taxpayers(s). The IRS may,”.

- 6. On page 74808, column 3, § 301.7623-3(c)(1), line 10, the language “file.” is corrected to read “file. The whistleblower administrative proceeding described in paragraphs (c)(1) through (6) of this section begins on the date the Whistleblower Office sends the preliminary award recommendation letter. The preliminary award recommendation is not a determination letter within the meaning of paragraph (c)(6) of this section and cannot be appealed to Tax Court under section 7623(b)(4) and paragraph (d) of this section. The preliminary award recommendation will notify the individual that the IRS cannot determine or pay any award until there is a final determination of tax, as defined in § 301.7623-4(d)(2).”

- 7. On page 74808, column 3, § 301.7623-3(c)(2)(iv), lines 1 through 18, the language “A confidentiality agreement. The whistleblower administrative proceeding described in paragraphs (c)(1) through (6) of this section begins on the date the Whistleblower Office sends the preliminary award recommendation letter. The preliminary award recommendation is not a determination letter within the meaning of paragraph (c)(6) of this section and cannot be appealed to Tax Court under section 7623(b)(4) and paragraph (d) of this section. The preliminary award recommendation will notify the individual that the IRS cannot determine or pay any award until there is a final determination of tax, as defined in § 301.7623-4(d)(2).” is corrected to read “A confidentiality agreement.”.

**§ 301.7623-4 [Corrected]**

- 8. On page 74810, column 2, instructional paragraph 5, is corrected to read “**Par. 6.** Section 301.7623-4 is added to read as follows:”.

**LaNita VanDyke,**

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

[FR Doc. 2013-02416 Filed 2-4-13; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

**[Docket Number USCG-2012-1001]**

**RIN 1625-AA00**

**Safety Zones; Annual Firework Displays Within the Captain of the Port, Puget Sound Area of Responsibility, WA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to add three new fireworks events and to correct the location of five existing events to ensure public safety during annual firework displays at various locations in the Captain of the Port (COTP), Puget Sound Area of Responsibility (AOR). When these safety zones are activated and subject to enforcement, this rule would limit the movement of vessels within the established firework display areas. These additions and corrections are necessary to prevent injury and to protect life and property of the maritime public from hazards associated with firework displays.

**DATES:** Comments and related material must be received by the Coast Guard on or before April 8, 2013.

**ADDRESSES:** You may submit comments identified by docket number USCG-2012-1001 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 proposed rule, call or email ENS Nathaniel P. Clinger, Coast Guard Sector Puget Sound, Waterways Management Division, U.S. Coast Guard; telephone (206) 217-6045, email

*SectorPugetSoundWWM@uscg.mil.* If you have questions on viewing or submitting material to the docket, call Barbara Hairston, 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 (USCG–2012–1001), 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–2012–1001] 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–2012–1001” 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. Regulatory History and Information**

The Coast Guard published the following Temporary Final Rules: Safety Zones; Multiple Firework Displays in Captain of the Port, Puget Sound Area of Responsibility, 2010 Docket No. USCG–2010–0591, 2011 Docket No. USCG–2011–0450, and 2012 Docket No. USCG–2012–0488. The Coast Guard received no negative comments or complaints pertaining to these rules.

#### **C. Basis and Purpose**

There is a need to correct the coordinates of five firework displays outlined in 33 CFR 165.1332, located within the greater Puget Sound Area, to accurately reflect the correct position of the firework displays. Additionally, three new firework display locations have been added to area, and the title of the rule does not accurately reflect what is codified in 33 CFR 3.65–10. These corrections and additions are

necessary in order to restrict vessel movement and reduce vessel congregation in the proximity of firework discharge sites ensuring maritime public safety.

#### **D. Discussion of Proposed Rule**

This rule proposes to amend the following firework display positions: *City of Renton Fireworks*. Coordinates will be revised to read: latitude 47° 30.386' N, longitude 122° 12.502' W; *Bainbridge Island Fireworks*. Coordinates will be revised to read: latitude 47° 37.142' N, longitude 122° 30.397' W; *Port Townsend Sunrise Rotary*. Coordinates will be revised to read: latitude 48° 08.413' N, longitude 122° 45.531' W; *Tacoma Freedom Fair*. Coordinates will be revised to read: latitude 47° 17.103' N, longitude 122° 28.410' W; *Brewster 4th of July*. Coordinates will be revised to read: latitude 48° 05.362' N, longitude 119° 47.147' W.

This rule proposes to add the following firework displays: *Port Ludlow Fireworks*, latitude 47° 55.161' N, longitude 122° 41.157' W; *Boston Harbor 4th of July*, latitude 47° 08.626' N, longitude 122° 54.149' W; *Everett 4th of July*, latitude 48° 00.672' N, 122° 13.391' W.

These safety zones will extend 450 yards from their launch site. This zone size allows for the use of up to a 16" mortar shell in annual firework displays. However, safety zones will be only be enforced for the appropriate size for the largest mortar shell used. These zones are nominal in size and are typically positioned in areas which allow for transit around the zone. Thus, these zones have an inconsequential impact on the majority of waterway users. These zones are also short in duration and allow waterway users to enter or transit through the zone when deemed safe by the on-scene patrol commander. Through this action, the COTP intends to promote the safety of personnel, vessels, and facilities in the area.

#### **E. 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 bases this finding on the fact that the safety zones listed will be in place for a limited period of time and are minimal in duration, and vessel traffic will be able to transit around the safety zones.

## *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 term “Small entities” comprises small business, 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 proposed rule would not have a significant economic impact on a substantial number of small entities. This rule would affect the following entities, some of which may be small entities; the owners and operators of vessels intending to operate in the waters covered by the safety zone while it is in effect. This rule would not have a significant economic impact on a substantial number of small entities because the safety zone would be in place for limited periods of time and maritime traffic would still be able to transit around the safety zone. Maritime traffic may also request permission to transit through the zone from the COTP, Puget Sound or a Designated Representative.

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 determined that this rule 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 rule involves the amendment of safety zones listed in 33 CFR 165.1332. 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 record keeping 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. Chapters 701, 3306, 3707; 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; Department of Homeland Security Delegation No. 0170.1

- 2. In § 165.1332, amend the table in paragraph (a)(1) by:
  - a. Revising the entries for “City of Renton Fireworks,” “Bainbridge Island Fireworks,” and “Port Townsend Sunrise Rotary”; and
  - b. Adding entries for “Tacoma Freedom Fair,” “Brewster 4th of July,” “Port Ludlow Fireworks,” “Boston

Harbor 4th of July,” and “Everett 4th of July.”

The revisions and additions read as follows:

**§ 165.1332 Safety Zones; Annual Fireworks Displays within the Captain of the Port Puget Sound Zone.**

- (a) \* \* \*
- (1) \* \* \*

Event name	Event location	Latitude	Longitude
* * * * *	*	*	*
City of Renton Fireworks .....	Renton, Lake Washington .....	47° 30.386' N ...	122° 12.502' W
* * * * *	*	*	*
Bainbridge Island Fireworks .....	Eagle Harbor .....	47° 37.142' N ...	122° 30.397' W
* * * * *	*	*	*
Port Townsend Sunrise Rotary .....	Port Townsend .....	47° 08.413' N ...	122° 45.531' W
* * * * *	*	*	*
Tacoma Freedom Fair .....	Commencement Bay .....	47° 17.103' N ...	122° 28.410' W
Brewster 4th of July .....	Brewster .....	48° 05.362' N ...	119° 47.147' W
Port Ludlow Fireworks .....	Port Ludlow .....	47° 55.161' N ...	122° 41.157' W
Boston Harbor 4th of July .....	Boston Harbor .....	47° 08.626' N ...	122° 54.149' W
Everett 4th of July .....	Port Gardner .....	48° 00.672' N ...	122° 13.391' W

\* \* \* \* \*

Dated: January 14, 2013.

**S. J. Ferguson,**

*Captain, U.S. Coast Guard, Captain of the Port, Puget Sound.*

[FR Doc. 2013–02432 Filed 2–4–13; 8:45 am]

**BILLING CODE 9110–04–P**

**ENVIRONMENTAL PROTECTION AGENCY****40 CFR Parts 50**

[EPA–HQ–OAR–2012–0210; FRL–9775–6]

**RIN 2060–AP89**

**Method for the Determination of Lead in Total Suspended Particulate Matter**

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

**ACTION:** Proposed rule.

**SUMMARY:** Data used for comparison with the lead (Pb) national ambient air quality standards (NAAQS), must be collected using either a Federal Reference Method (FRM) or a Federal Equivalent Method (FEM) as defined in the Code of Federal Regulations (CFR). The EPA is proposing to establish a new FRM for measuring Pb in total suspended particulate matter (TSP) collected from ambient air. The

proposed method is intended for use by analytical laboratories performing the analysis of Pb in TSP to support data collection for the Pb NAAQS. The EPA is also proposing to make the existing FRM for Pb a new FEM, and retain currently designated FEMs. This proposed action avoids any disruption to existing Pb monitoring networks and data collection and would also not affect the FRM for TSP sample collection (High-Volume Method).

**DATES:** Comments must be received on or before March 7, 2013

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–HQ–OAR–2012–0210 by one of the following methods:

- *www.regulations.gov*: Follow the on-line instructions for submitting comments.

• *Email: a-and-r*

*docket@epamail.epa.gov*

• *Fax: (202) 566–9744*

• *Mail:* Federal Reference Method for Lead in Total Suspended Particulate Matter, U.S. Environmental Protection Agency, EPA Docket Center (EPA/DC), Air and Radiation Docket and Information Center, MC 2822T, 1200 Pennsylvania Ave. NW., Washington, DC 20460.

• *Hand Delivery:* EPA Docket Center, Room 3334 in the EPA West Building, located at 1301 Constitution Ave. NW.,

Washington, DC 20460. The Docket is open to the public on all federal government work days from 8:30a.m. to 4:30p.m. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

**Instructions:** Direct your comments to Docket ID No. EPA–HQ–OAR–2012–0210. The 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*, 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* or email. The *www.regulations.gov* Web site is an “anonymous access” system, which means the 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 the EPA without going through *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