

amount of amortizable bond premium allocable to the payment. In this case, the broker must not report the amortizable bond premium as a separate item. This paragraph (b) also applies to amortizable bond premium on a tax-exempt obligation, which is required to be amortized under section 171.

(c) *Reporting of acquisition premium amortization.* A broker must report the amount of any acquisition premium that reduces the amount of original issue discount includible in income by the customer during a calendar year. Unless a broker has been notified in writing in accordance with § 1.6045-1(n)(5) that a customer has made an election under § 1.1272-3 to use a constant yield to amortize the acquisition premium, the broker must use the rules in § 1.1272-2(b)(4) to determine the amount of acquisition premium. Instead of reporting a gross amount for both original issue discount and acquisition premium, a broker may report a net amount of original issue discount that reflects the offset of the original issue discount includible in income by the customer for the calendar year by the amount of acquisition premium allocable to the original issue discount. In this case, the broker must not report the acquisition premium as a separate item. This paragraph (c) does not apply to a tax-exempt obligation.

(d) *Expiration date.* The applicability of this section expires on or before April 15, 2016.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 8.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 9.** In § 602.101, paragraph (b) is amended by adding the following entry in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.6045-1(n)(5)	1545-2186
* * * * *	* * * * *

Steven T. Miller,
Deputy Commissioner for Services and Enforcement.

Approved: April 11, 2013.

Mark J. Mazur,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2013-09085 Filed 4-17-13; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Part 48

Training and Retraining of Miners

CFR Correction

In Title 30 of the Code of Federal Regulations, Parts 1 to 199, revised as of July 1, 2012, on page 246, in § 48.6, paragraph (b)(10) is corrected to read as follows:

§ 48.6 Experienced miner training.

* * * * *

(b) * * *

(10) *Health.* The course must include instruction on the purpose of taking dust, noise, and other health measurements, where applicable; must review the health provisions of the Act; and must explain warning labels and any health control plan in effect at the mine.

* * * * *

[FR Doc. 2013-09269 Filed 4-17-13; 8:45 am]
BILLING CODE 1505-01-D

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Part 48

Training and Retraining of Miners

CFR Correction

In Title 30 of the Code of Federal Regulations, Parts 1 to 199, revised as of July 1, 2012, on page 241, in § 48.3, paragraph (a) introductory text is corrected to read as follows:

§ 48.3 Training plans; time of submission; where filed; information required; time for approval; method of disapproval; commencement of training; approval of instructors.

(a) Except as provided in paragraphs (o) and (p) of this section, each operator of an underground mine shall have an MSHA approved plan containing programs for training new miners, training experienced miners, training miners for new tasks, annual refresher

training, and hazard training for miners as follows:

* * * * *

[FR Doc. 2013-09264 Filed 4-17-13; 8:45 am]
BILLING CODE 1505-01-D

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2013-0223]

Drawbridge Operation Regulations; Townsend Gut, Boothbay Harbor and Southport, ME

AGENCY: Coast Guard, DHS.

ACTION: Notice of deviation from drawbridge regulation.

SUMMARY: The Coast Guard is issuing a temporary deviation from the regulation governing the operation of the Southport SR27 Bridge across Townsend Gut, mile 0.7, between Boothbay Harbor and Southport, Maine. The bridge owner, Maine Department of Transportation, will be performing structural repairs at the bridge. This deviation allows the bridge to operate on a temporary schedule for eight weeks to facilitate scheduled bridge maintenance.

DATES: This deviation is effective from April 27, 2013 through June 28, 2013.

ADDRESSES: Documents mentioned in this preamble as being available in the docket are part of docket USCG-2013-0223 and are available online at www.regulations.gov, inserting USCG-2013-0223 in the "Keyword" and then clicking "Search". They are also available for inspection or copying at the 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, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this deviation, call or email Mr. John McDonald, Project Officer, First Coast Guard District, telephone (617) 223-8364, john.w.mcdonald@uscg.mil. If you have questions on viewing the docket, call Barbara Hairston, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: The Southport SR27 Bridge, across Townsend Gut, mile 0.7, between Boothbay Harbor and Southport, Maine,

has a vertical clearance in the closed position of 10 feet above mean high water and 19 feet above mean low water. The bridge operating regulations are listed at 33 CFR 117.537.

The waterway is transited by recreational and commercial fishing boats. There is an alternate route for navigation around Southport.

The bridge owner, Maine Department of Transportation, requested a temporary deviation from the normal operating schedule to facilitate deck repairs at the bridge.

Under this temporary deviation, the Southport SR27 Bridge shall operate as follows: From April 27, 2013, through May 27, 2013, between 6 a.m. and 6 p.m., Monday through Friday, except holidays, the draw shall open on signal, every two hours, at 6 a.m., 8 a.m., 10 a.m., 12 p.m., 2 p.m., 4 p.m., and 6 p.m.

From May 28, 2013, through June 28, 2013, between 6 p.m. and 6 a.m., Monday through Friday, except holidays, the draw shall open on signal at 6 p.m., 8 p.m., 10 p.m., 2 a.m., and 6 a.m.

In accordance with 33 CFR 117.35(e), the bridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: April 4, 2013.

Gary Kassof,

Bridge Program Manager, First Coast Guard District.

[FR Doc. 2013-09054 Filed 4-17-13; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2013-0095]

RIN 1625-AA00

Safety Zone; Blue Water Resort & Casino West Coast Nationals; Parker, AZ

AGENCY: Coast Guard, DHS.

ACTION: Temporary Final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone within the Lake Moovalya region of the navigable waters of the Colorado River in Parker, Arizona for the Blue Water Resort & Casino West Coast Nationals. This temporary safety zone is necessary to provide for the safety of the participants, crew, spectators, and participating vessels. Persons and

vessels are prohibited from entering into, transiting through, or anchoring within this safety zone unless authorized by the Captain of the Port or his designated representative.

DATES: This rule is effective from 6 a.m. on April 20, 2013, until 6 p.m. on April 21, 2013. It will be enforced from 6 a.m. to 6 p.m. daily on April 20 and 21, 2013.

ADDRESSES: Documents mentioned in this preamble are part of docket USCG-2013-0095. 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 Petty Officer Bryan Gollogly, Waterways Management, U.S. Coast Guard Sector San Diego; Coast Guard; telephone 619-278-7656, email d11marineeventssd@uscg.mil. If you have questions on viewing 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. Regulatory 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 delay would be impracticable. The Coast Guard did not receive necessary information from the event sponsor in time to publish a notice of proposed rulemaking. The event is scheduled to take place, and as such, immediate action is necessary to ensure the safety

of vessels, spectators, participants, and others in the vicinity of the marine event on the dates and times this rule will be in effect.

Under 5 U.S.C. 553(d)(3), for the same reasons mentioned above, the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date would be impracticable and contrary to the public interest, since immediate action is needed to ensure public safety.

B. Basis and Purpose

The legal basis for this temporary rule is the Ports and Waterways Safety Act, which authorizes the Coast Guard to establish safety zones (33 U.S.C. sections 1221 *et seq.*).

RPM Racing Enterprises is sponsoring the Blue Water Resort & Casino West Coast Nationals, which is held in Parker, Arizona. This temporary safety zone is necessary to provide for the safety of the participants, crew, spectators, sponsor vessels, and other vessels and users of the waterway. This event involves powerboats racing along a closed course. The size of the boats varies from eight to sixteen feet in length. Approximately 100 boats will be participating in this event. The sponsor will provide two patrol and two rescue boats to help facilitate the event and ensure public safety.

C. Discussion of Rule

The Coast Guard is establishing a safety zone that will be enforced from 6 a.m. to 6 p.m. on April 20, 2013, and April 21, 2013. This safety zone is necessary to provide for the safety of the crews, spectators, participants, and other vessels and users of the waterway. Persons and vessels will be prohibited from entering into, transiting through, or anchoring with this safety zone unless authorized by the Captain of the Port, or his designated representative. This temporary safety zone includes the waters of the Colorado River between Headgate Dam and 0.5 miles north of the Blue Water Marina in Parker, Arizona. Before the effective period, the Coast Guard will publish a Local Notice to Mariners (LNM).

D. Regulatory Analyses

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

1. Regulatory Planning and Review

This rule is not a significant regulatory action under section 3(f) of