

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).*

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**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.

\* \* \* \* \*

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**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](http://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](mailto: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,