

is due, without regard to extensions of time to file the return. Treas. Reg. §§ 53.6011-1 and 53.6071-1 require persons subject to certain excise taxes under Chapters 41 and 42 of the Code to file a Form 4720, "Return of Certain Excise Taxes under Chapters 41 and 42 of the Internal Revenue Code," to accompany payment of those excise taxes and provide the time for filing the return. Section 4959 was added to Chapter 42 of the Code.

On April 5, 2013, the Treasury Department and the IRS published a notice of proposed rulemaking in the **Federal Register** (REG-130266-11; 78 FR 20523) containing proposed regulations providing guidance to hospital organizations on the CHNA requirements of section 501(r)(3) and the related excise tax of section 4959. That notice of proposed rulemaking did not include amendments to the regulations under section 6011 and section 6071 regarding the return to accompany the payment of the excise tax under section 4959 and the time for filing such a return.

Explanation of Provisions

Under § 53.6011-1(c) of these temporary regulations, a charitable hospital organization that is liable for the section 4959 excise tax must file a return on Form 4720. Under § 53.6071-1(h) of these temporary regulations, a hospital organization liable for the section 4959 excise tax must file a Form 4720 by the 15th day of the fifth month after the end of the organization's taxable year during which the liability under section 4959 was incurred. Thus, for example, a hospital organization reporting on a calendar year basis that failed to meet the requirements of section 501(r)(3) by December 31, 2013, would have to file a Form 4720 and pay the section 4959 tax due by May 15, 2014.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. For the applicability of the Regulatory Flexibility Act (5 U.S.C. chapter 6), refer to the Special Analyses section of the preamble to the cross-reference notice of proposed rulemaking published in the Proposed Rules section in this issue of the **Federal Register**. Pursuant to section 7805(f) of the Code,

these regulations were submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business, and no comments were received.

Drafting Information

The principal author of these regulations is Amy F. Giuliano, Office of Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 53

Excise taxes, Foundations, Investments, Lobbying, Reporting and recordkeeping requirements.

Amendments to the Regulations

Accordingly, 26 CFR part 53 is amended as follows:

PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

■ **Paragraph 1.** The authority citation for part 53 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 53.6011-1 is amended by:

- 1. Redesignating paragraphs (c) through (e) as (d) through (f).
 - 2. Adding new paragraphs (c) and (g).
- The addition reads as follows:

§ 53.6011-1 General requirement of return, statement or list.

* * * * *

(c) [Reserved]. For further guidance, see § 53.6011-1T(c).

* * * * *

(g) [Reserved]. For further guidance, see § 53.6011-1T(g).

■ **Par. 3.** Section 53.6011-1T is added to read as follows:

§ 53.6011-1T General requirement of return, statement or list (temporary).

(a) and (b) [Reserved]. For further guidance, see § 53.6011-1(a) and (b).

(c) A hospital organization described in section 501(r)(2)(A) that is liable for tax imposed by section 4959 must file an annual return on Form 4720 and include the information required by the form and instructions. The annual return filed by a hospital organization must include the required information for each of the organization's hospital facilities that failed to meet the requirements of section 501(r)(3) for the taxable year.

(d) through (f) [Reserved]. For further guidance, see § 53.6011-1(d) through (f).

(g) Paragraph (c) of this section applies on and after August 15, 2013.

The applicability of paragraph (c) of this section expires on or before August 12, 2016.

■ **Par. 4.** Section 53.6071-1 is amended by:

- 1. Revising paragraph (h).
- 2. Adding paragraph (i).

The revision and addition read as follows:

§ 53.6071-1 Time for filing returns.

* * * * *

(h) [Reserved]. For further guidance, see § 53.6071-1T(h).

(i) *Effective/applicability date*—(1) Paragraph (g) of this section applies on and after July 6, 2007.

(2) [Reserved]. For further guidance, see § 53.6071-1T(i)(2).

■ **Par. 5.** Section 53.6071-1T is revised to read as follows:

§ 53.6071-1T Time for filing returns (temporary).

(a) through (g) [Reserved]. For further guidance, see § 53.6071-1(a) through (g).

(h) *Taxes on failures by charitable hospital organizations to satisfy the community health needs assessment requirements of section 501(r)(3).* A hospital organization liable for tax imposed by section 4959 must file a Form 4720, "Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code," as required by § 53.6011-1(c), on or before the 15th day of the fifth month after the end of the hospital organization's taxable year.

(i) *Effective/applicability date*—(1) [Reserved]. For further guidance, see § 53.6071-1(i)(1).

(2) Paragraph (h) of this section applies on and after August 15, 2013.

(3) The applicability of paragraph (h) of this section expires on or before August 12, 2016.

Heather C. Maloy,

Acting Deputy Commissioner for Services and Enforcement.

Approved: August 9, 2013.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2013-19931 Filed 8-14-13; 8:45 am]

BILLING CODE 4830-01-P

PENSION BENEFIT GUARANTY CORPORATION

29 CFR Part 4022

Benefits Payable in Terminated Single-Employer Plans; Interest Assumptions for Paying Benefits

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Final rule.

SUMMARY: This final rule amends the Pension Benefit Guaranty Corporation's regulation on Benefits Payable in Terminated Single-Employer Plans to prescribe interest assumptions under the regulation for valuation dates in September 2013. The interest assumptions are used for paying benefits under terminating single-employer plans covered by the pension insurance system administered by PBGC.

DATES: Effective September 1, 2013.

FOR FURTHER INFORMATION CONTACT:

Catherine B. Klion
(*Klion.Catherine@pbgc.gov*), Assistant General Counsel for Regulatory Affairs, Pension Benefit Guaranty Corporation, 1200 K Street NW., Washington, DC 20005, 202-326-4024. (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4024.)

SUPPLEMENTARY INFORMATION: PBGC's regulation on Benefits Payable in Terminated Single-Employer Plans (29 CFR Part 4022) prescribes actuarial assumptions—including interest assumptions—for paying plan benefits under terminating single-employer plans covered by title IV of the Employee Retirement Income Security Act of 1974. The interest assumptions in the regulation are also published on PBGC's Web site (*http://www.pbgc.gov*).

PBGC uses the interest assumptions in Appendix B to Part 4022 to determine whether a benefit is payable as a lump sum and to determine the amount to

pay. Appendix C to Part 4022 contains interest assumptions for private-sector pension practitioners to refer to if they wish to use lump-sum interest rates determined using PBGC's historical methodology. Currently, the rates in Appendices B and C of the benefit payment regulation are the same.

The interest assumptions are intended to reflect current conditions in the financial and annuity markets. Assumptions under the benefit payments regulation are updated monthly. This final rule updates the benefit payments interest assumptions for September 2013.¹

The September 2013 interest assumptions under the benefit payments regulation will be 1.50 percent for the period during which a benefit is in pay status and 4.00 percent during any years preceding the benefit's placement in pay status. In comparison with the interest assumptions in effect for August 2013, these interest assumptions represent a decrease of 0.25 percent in the immediate annuity rate and are otherwise unchanged.

PBGC has determined that notice and public comment on this amendment are impracticable and contrary to the public interest. This finding is based on the need to determine and issue new interest assumptions promptly so that the assumptions can reflect current market conditions as accurately as possible.

Because of the need to provide immediate guidance for the payment of

benefits under plans with valuation dates during September 2013, PBGC finds that good cause exists for making the assumptions set forth in this amendment effective less than 30 days after publication.

PBGC has determined that this action is not a "significant regulatory action" under the criteria set forth in Executive Order 12866.

Because no general notice of proposed rulemaking is required for this amendment, the Regulatory Flexibility Act of 1980 does not apply. See 5 U.S.C. 601(2).

List of Subjects in 29 CFR Part 4022

Employee benefit plans, Pension insurance, Pensions, Reporting and recordkeeping requirements.

In consideration of the foregoing, 29 CFR part 4022 is amended as follows:

PART 4022—BENEFITS PAYABLE IN TERMINATED SINGLE-EMPLOYER PLANS

■ 1. The authority citation for part 4022 continues to read as follows:

Authority: 29 U.S.C. 1302, 1322, 1322b, 1341(c)(3)(D), and 1344.

■ 2. In appendix B to part 4022, Rate Set 239, as set forth below, is added to the table.

Appendix B to Part 4022—Lump Sum Interest Rates for PBGC Payments

* * * * *

Rate set	For plans with a valuation date		Immediate annuity rate (percent)	Deferred annuities (percent)				
	On or after	Before		i_1	i_2	i_3	n_1	n_2
*	*	*	*	*	*	*	*	*
239	9-1-13	10-1-13	1.50	4.00	4.00	4.00	7	8

■ 3. In appendix C to part 4022, Rate Set 239, as set forth below, is added to the table.

Appendix C to Part 4022—Lump Sum Interest Rates for Private-Sector Payments

* * * * *

Rate set	For plans with a valuation date		Immediate annuity rate (percent)	Deferred annuities (percent)				
	On or after	Before		i_1	i_2	i_3	n_1	n_2
*	*	*	*	*	*	*	*	*
239	9-1-13	10-1-13	1.50	4.00	4.00	4.00	7	8

¹ Appendix B to PBGC's regulation on Allocation of Assets in Single-Employer Plans (29 CFR Part 4044) prescribes interest assumptions for valuing

benefits under terminating covered single-employer plans for purposes of allocation of assets under

ERISA section 4044. Those assumptions are updated quarterly.

Issued in Washington, DC, on this 9th day of August 2013.

Judith Starr,

General Counsel, Pension Benefit Guaranty Corporation.

[FR Doc. 2013-19842 Filed 8-14-13; 8:45 am]

BILLING CODE 7702-02-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2011-0228]

RIN 1625-AA00

Safety Zone, Brandon Road Lock and Dam to Lake Michigan Including Des Plaines River, Chicago Sanitary and Ship Canal, Chicago River, and Calumet-Saganashkee Channel, Chicago, IL

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce a segment of the Safety Zone; Brandon Road Lock and Dam to Lake Michigan including Des Plaines River, Chicago Sanitary and Ship Canal, Chicago River, Calumet-Saganashkee Channel on all waters of the Chicago Sanitary and Ship Canal from Mile Marker 296.1 to Mile Marker 296.7 at specified times on each day from August 12 through August 16, 2013. This action is necessary to protect the waterways, waterway users, and vessels from the hazards associated with the U.S. Army Corps of Engineers dispersal barriers performance testing.

During any of the enforcement periods listed below, entry into, transiting, mooring, laying-up or anchoring within the enforced area of this safety zone by any person or vessel is prohibited unless authorized by the Captain of the Port, Lake Michigan, or his designated representative.

DATES: The regulations in 33 CFR 165.930 will be enforced from 8 a.m. to 1 p.m. on each day from August 12 through August 16, 2013.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, call or email MST1 Joseph McCollum, Prevention Department, Coast Guard Sector Lake Michigan, telephone 414-747-7148, email address joseph.p.mccollum@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce a segment of the Safety Zone; Brandon Road Lock and Dam to Lake Michigan including Des

Plaines River, Chicago Sanitary and Ship Canal, Chicago River, Calumet-Saganashkee Channel, Chicago, IL, listed in 33 CFR 165.930. Specifically, the Coast Guard will enforce this safety zone between Mile Marker 296.1 to Mile Marker 296.7 on all waters of the Chicago Sanitary and Ship Canal. Enforcement will occur from 8 a.m. until 1 p.m. on each day of August 12 through August 16, 2013.

This enforcement action is necessary because the Captain of the Port, Lake Michigan has determined that the U.S. Army Corps of Engineers dispersal barriers performance testing poses risks to life and property. Because of these risks, it is necessary to control vessel movement during the operation to prevent injury and property loss.

In accordance with the general regulations in § 165.23 of this part, entry into, transiting, mooring, laying up or anchoring within the enforced area of this safety zone by any person or vessel is prohibited unless authorized by the Captain of the Port, Lake Michigan, or his or her designated representative.

Vessels that wish to transit through the safety zone may request permission from the Captain of the Port, Lake Michigan. Requests must be made in advance and approved by the Captain of the Port before transits will be authorized. Approvals will be granted on a case by case basis. The Captain of the Port may be contacted via U.S. Coast Guard Sector Lake Michigan on VHF channel 16.

This notice is issued under authority of 33 CFR 165.930 and 5 U.S.C. 552(a). In addition to this notice in the **Federal Register**, the Captain of the Port, Lake Michigan, will also provide notice through other means, which may include, but are not limited to, Broadcast Notice to Mariners, Local Notice to Mariners, local news media, distribution in leaflet form, and on-scene oral notice. Additionally, the Captain of the Port, Lake Michigan, may notify representatives from the maritime industry through telephonic and email notifications.

Dated: August 3, 2013.

M.W. Sibley,

Captain, U.S. Coast Guard, Captain of the Port, Lake Michigan.

[FR Doc. 2013-19782 Filed 8-14-13; 8:45 am]

BILLING CODE 9110-04-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R09-OAR-2012-0904, FRL-9846-5]

Approval and Disapproval of Air Quality State Implementation Plans; Arizona; Regional Haze and Interstate Transport Requirements

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule; correction.

SUMMARY: EPA is correcting the preamble to the final rule that appeared in the **Federal Register** on July 30, 2013. This final rule partially approved and partially disapproved a portion of Arizona's State Implementation Plan (SIP) to implement the regional haze program for the first planning period through 2018. The final rule preamble inadvertently misstated the effective date of the rule under the Congressional Review Act and the deadline for filing of petitions for judicial review of the rule under section 307(b)(1) of the Clean Air Act. This document corrects those errors and clarifies that the rule was signed by the Acting Regional Administrator for EPA Region 9.

DATES: This rule is effective on August 29, 2013.

FOR FURTHER INFORMATION CONTACT:

Gregory Nudd, U.S. EPA, Region 9, Planning Office, Air Division, Air-2, 75 Hawthorne Street, San Francisco, CA 94105. Gregory Nudd can be reached at telephone number (415) 947-4107 and via electronic mail at r9azreg haze@epa.gov.

SUPPLEMENTARY INFORMATION: In **Federal Register** document 2013-18022 published in the **Federal Register** on July 30, 2013 (78 FR 46142), the following corrections are made:

1. On page 46174, in the third column, in section VI. Statutory and Executive Order Reviews, paragraph K. Congressional Review Act, the last sentence is corrected to read as follows: "This rule will be effective on August 29, 2013."

2. On page 46174, in the third column, in section VI. Statutory and Executive Order Reviews, paragraph L. Petitions for Judicial Review, the first sentence is corrected to read as follows: "Under section 307(b)(1) of the Clean Air Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by September 28, 2013."

3. On page 46174, in the third column, the title of Jane Diamond is