Background

The final and temporary regulations (TD 9629) that are the subject of this correction relate to the reporting of the excise tax under section 4959 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9629) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final and temporary regulations (TD 9629), that are the subject of FR Doc. 2013–19931, are corrected as follows:

1. In the heading, the subagency should read “Internal Revenue Service”.
2. On page 49682, column 1, in the preamble, under the paragraph heading “Background”, line 7 from the top of the page, the language “Excise Taxes under Chapters 41 and 42” is corrected to read “Excise Taxes Under Chapters 41 and 42”.
3. On page 49682, column 1, in the preamble, under the paragraph heading “Background”, line 16 from the top of the page, the language “Federal Register (REG–130233–11; 78” is corrected to read “Federal Register (REG–106499–12; 78”.

Martin V. Franks,
Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).
b. In Section IV, subsection C, in the Formula, remove the second equation

\[ P_D = \frac{100 \times \frac{1}{360} \sum_{j=T_n}^{T_n} \max (r_j + s, 0)}{1 + \frac{1}{360} (T_i - T_0) \times (r + m)} \]

and add in its place

\[ P_D = \frac{100 \times \frac{1}{360} \sum_{j=T_n}^{T_n} \max (r_j + s, 0)}{1 + \frac{1}{360} (T_i - T_0) \times (r + m)} + \sum_{i=1}^{N} \left( \frac{100 \times \frac{1}{360} (T_i - T_{i-1}) \times \max (r + s, 0)}{\prod_{k=1}^{i} \left( 1 + \frac{1}{360} (T_k - T_{k-1}) \times (r + m) \right)} \right) \]

\[ + \frac{100}{\prod_{k=1}^{N} \left( 1 + \frac{1}{360} (T_k - T_{k-1}) \times (r + m) \right)} \]

\[ AI = 100 \times \frac{1}{360} \sum_{j=T_n}^{T_n} \max (r_j + s, 0) \]

and add in its place

- In Section IV, subsection D, in the Example, revise the first sentence of the introductory text and paragraph (b) to read as set forth below.

- In Section IV, subsection E, in the Formula, remove the first equation
In Section IV, subsection E, in the Formula, remove the second equation

\[ P_D = \frac{100 \times \frac{1}{360} \sum_{j=T_i}^{T_0} \max (r_j + s, 0)}{1 + \frac{1}{360} (T_i - T_0) \times (r + m)} \]

and add in its place

\[ P_D = \frac{100 \times \frac{1}{360} \sum_{j=T_i}^{T_0} \max (r_j + s, 0)}{1 + \frac{1}{360} (T_i - T_0) \times (r + m)} \]

and add in its place

\[ A_I = 100 \times \frac{1}{360} \sum_{j=T_i}^{T_0} \max (r_j + s, 0) \]

Appendix B to Part 356—Formulas and Tables

D. For calculating interest payments:

Example:

For a new issue of a two-year floating rate note auctioned on July 25, 2012, and issued on July 31, 2012, with a maturity date of July 31, 2014, and a first interest payment date of October 31, 2012, calculate the quarterly interest payments (IP) per 100. * * *

(b) If it is a reopened floating rate note, and the interest payment is the first one after the reopening, then

\[ IP = 100 \times \frac{1}{360} \sum_{j=T_i}^{T_0} \max (r_j + s, 0) + 100 \times \frac{1}{360} (T_i - T_0) \times \max (r + s, 0) \]

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG–2013–0644]

Special Local Regulations; Annual Marine Events on the Colorado River, Between Davis Dam (Bullhead City, Arizona) and Headgate Dam (Parker, Arizona) Within the San Diego Captain of the Port Zone

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce marine event special local regulations on the navigable waters of Lake Havasu during the International Jet Sports Boating Association (IJSBA) World Finals, to be held on October 5, 2013 thru October 13, 2013. This action is necessary to ensure the safety of life and property on navigable waters. During the enforcement period, the special local regulations establish a regulated area that people and vessels will be prohibited from entering. Vessels may enter, transit through, anchor in, or remain within the area if authorized by