

the comment filing period is reasonable to provide stakeholders with ample opportunity to more fully analyze and respond to the issues to be considered during the reg neg. Accordingly, the deadline for filing comments is extended to January 21, 2016.

Issued on December 29, 2015, under authority delegated in 49 CFR 1.27.

Kathryn B. Thomson,

General Counsel.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–127895–14]

RIN 1545–BM33

Dividend Equivalents From Sources Within the United States; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of a notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations providing guidance to nonresident alien individuals and foreign corporations that hold certain financial products providing for payments that are contingent upon or determined by reference to U.S. source dividend payments.

DATES: The public hearing originally scheduled for January 15, 2016 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 317–6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking by cross-reference to temporary regulations and a notice of public hearing that appeared in the **Federal Register** on September 18, 2015 (80 FR 56415) announced that a public hearing was scheduled for January 15, 2016, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. The subject of the public hearing is under section 871(m) of the Internal Revenue Code.

The public comment period for these regulations expired on December 17, 2015. The notice of proposed

rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of December 28, 2015, no one has requested to speak. Therefore, the public hearing scheduled for January 15, 2016 at 10 a.m. is cancelled.

Martin V. Franks,

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

[FR Doc. 2015–33090 Filed 1–4–16; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 110

[Docket Number USCG–2015–0825]

RIN 1625–AA01

Anchorage Regulations, Delaware River; Philadelphia, PA

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to amend the geographic coordinates and modify the regulated use of anchorage “10” in the Delaware River in the vicinity of the Navy Yard in Philadelphia, Pennsylvania. The proposed change would alter the size and use of the anchorage, reducing the anchorage in size and allowing the anchorage to be used as a general anchorage in the Delaware River. We invite your comments on this proposed rulemaking.

DATES: Comments and related material must be received by the Coast Guard on or before February 4, 2016.

ADDRESSES: You may submit comments identified by docket number USCG–2015–0825 using the Federal eRulemaking Portal at <http://www.regulations.gov>. See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section for further instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions about this proposed rulemaking, call or email Lieutenant Brennan Dougherty, U.S. Coast Guard, Sector Delaware Bay, Chief Waterways Management Division, Coast Guard; telephone (215) 271–4851, email Brennan.P.Dougherty@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
E.O. Executive order
FR **Federal Register**
NPRM Notice of proposed rulemaking
Pub. L. Public Law
§ Section
U.S.C. United States Code
COTP Captain of the Port

II. Background, Purpose, and Legal Basis

The legal basis for this rule is: 33 U.S.C. 471, 1221 through 1236, 2071; 33 CFR 1.05–1; and Department of Homeland Security Delegation No. 0170.1, which collectively authorize the Coast Guard to define anchorage grounds.

On December, 12, 1967, the Coast Guard Fifth District published a final rule establishing an anchorage area on the Delaware River in Philadelphia, Pennsylvania in the **Federal Register** (32 FR 17726, 17749). The anchorage area established is contained in 33 CFR 110.157(a)(11). This proposed rule would change the shape and the dimensions of anchorage “10”, and remove the “restricted naval anchorage” verbiage from the regulation. The anchorage currently remains unused by the Naval Yard. Removing the restrictions on anchorage “10” would alleviate congestion within the port, allowing the anchorage to be used as a general anchorage for commercial traffic.

III. Discussion of Proposed Rule

The new anchorage area would encompass all waters of the Delaware River on the north side of the channel along West Horseshoe Range, bounded as follows: Beginning off of the southeasterly corner of Pier 1 at 39°53’07” N., 075°10’30” W., thence south to the north edge of the channel along West Horseshoe Range to 39°52’58” N., 075°10’29” W., thence east along the edge of the channel to 39°52’56” N., 075°09’53” W., thence north to 39°53’07” N., 075°09’54” W., thence continuing west to the beginning point at 39°53’07” N., 075°10’30” W. Additionally, the restrictions on the use of the anchorage will be removed, permitting all vessels to anchor within its bounds. The regulatory text we are proposing appears at the end of this document.

IV. Regulatory Analyses

We developed this proposed rule after considering numerous statutes and executive orders (E.O.s) related to rulemaking. Below we summarize our analyses based on a number of these