

Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations.

The Regulatory Flexibility Act (RFA) (5 U.S.C. chapter 6) requires an agency to consider whether the rules it proposes will have a significant economic impact on a substantial number of small entities. In this case, the IRS and the Treasury Department believe that the regulations likely would not have a “significant economic impact on a substantial number of small entities.” 5 U.S.C. 605. This certification is based on the fact that the number of small entities affected by this rule is unlikely to be substantial because it is unlikely that a substantial number of small multiemployer plans in critical and declining status are subject to the limitation contained in section 432(e)(9)(D)(vii). Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Contact Information

For general questions regarding these regulations, please contact the Department of the Treasury MPRA guidance information line at (202) 622-1559 (not a toll-free number). For information regarding a specific application for a suspension of benefits, please contact the Treasury Department at (202) 622-1534 (not a toll-free number).

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

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

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

■ **Par. 2.** Section 1.432(e)(9)–1 is amended by revising paragraph (d)(8) to read as follows:

§ 1.432(e)(9)–1 Benefit suspensions for multiemployer plans in critical and declining status.

* * * * *

(d) * * *

(8) *Additional rules for plans described in section 432(e)(9)(D)(vii)—*
(i) *In general.* In the case of a plan that includes the benefits described in paragraph (d)(8)(i)(C) of this section, any

suspension of benefits under this section shall—

(A) First, be applied to the maximum extent permissible to benefits attributable to a participant’s service for an employer that withdrew from the plan and failed to pay (or is delinquent with respect to paying) the full amount of its withdrawal liability under section 4201(b)(1) of ERISA or an agreement with the plan;

(B) Second, except as provided by paragraph (d)(8)(i)(C) of this section, be applied to all other benefits that may be suspended under this section; and

(C) Third, be applied to benefits under a plan that are directly attributable to a participant’s service with any employer that has, prior to December 16, 2014—

(1) Withdrawn from the plan in a complete withdrawal under section 4203 of ERISA and paid the full amount of the employer’s withdrawal liability under section 4201(b)(1) of ERISA or an agreement with the plan; and

(2) Pursuant to a collective bargaining agreement, assumed liability for providing benefits to participants and beneficiaries of the plan under a separate, single-employer plan sponsored by the employer, in an amount equal to any amount of benefits for such participants and beneficiaries reduced as a result of the financial status of the plan.

(ii) *Application of suspensions to benefits that are directly attributable to a participant’s service with certain employers—*(A) *Greater reduction in certain benefits not permitted.* A suspension of benefits under this section must not be applied to provide for a greater reduction in benefits described in paragraph (d)(8)(i)(C) of this section than the reduction that is applied to benefits described in paragraph (d)(8)(i)(B) of this section. The requirement in the preceding sentence is satisfied if no individual’s benefits that are directly attributable to service with an employer described in paragraph (d)(8)(i)(C) of this section are reduced more than that individual’s benefits would have been reduced if, holding the benefit formula, work history, and all other relevant factors used to compute benefits constant, those benefits were attributable to service with an employer that is not described in paragraph (d)(8)(i)(C) of this section.

(B) *Application of limitation to benefits of participants with respect to which the employer has not assumed liability.* Benefits described in paragraph (d)(8)(i)(C) of this section include all benefits of a participant or beneficiary that are directly attributable to service with an employer described in paragraph (d)(8)(i)(C) of this section

without regard to whether the employer has assumed liability for providing benefits to that participant or beneficiary that are reduced as a result of the financial status of the plan as described in paragraph (d)(8)(i)(C)(2) of this section. Thus, the rule of paragraph (d)(8)(i)(A) of this section limits the amount by which a suspension of benefits is permitted to reduce benefits under a plan that are directly attributable to a participant’s service with such an employer, even if the employer has not, pursuant to a collective bargaining agreement that satisfies the requirements of paragraph (d)(8)(i)(C)(2) of this section, assumed liability with respect to that participant’s benefits.

* * * * *

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

Approved: April 29, 2016.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2016–10560 Filed 5–3–16; 4:15 pm]

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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: Final rule.

SUMMARY: The Coast Guard is amending the geographic coordinates and modifying the regulated use of anchorage “10” in the Delaware River in the vicinity of the Navy Yard in Philadelphia, Pennsylvania. The change alters the size and use of the anchorage, reducing the anchorage in size and allowing the anchorage to be used as a general anchorage ground in the Delaware River.

DATES: This rule is effective June 6, 2016.

ADDRESSES: To view documents mentioned in this preamble as being available in this docket, go to <http://www.regulations.gov>, type USCG–2015–0825 in the “SEARCH” box and click “SEARCH.” Click on Open Docket Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: If you have questions about this rulemaking, call or email Lieutenant Brennan Dougherty, U.S. Coast Guard Sector Delaware Bay, Chief Waterways Management Division; 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
 FR Federal Register
 NPRM Notice of proposed rulemaking
 § Section
 U.S.C. United States Code
 COTP Captain of the Port

II. Background Information and Regulatory History

On December 12, 1967, the Coast Guard published a final rule (32 FR 17726, 17749) establishing an anchorage ground on the Delaware River in Philadelphia, Pennsylvania in 33 CFR part 110. The anchorage ground established is contained in 33 CFR 110.157(a)(11). The anchorage currently remains unused by the Navy Yard. Removing the restrictions on anchorage “10” will alleviate congestion within the port, allowing the anchorage to be used as a general anchorage for commercial traffic.

On January 5, 2016, the Coast Guard published a notice of proposed rulemaking (NPRM) titled Anchorage Regulations, Delaware River; Philadelphia, PA (81 FR 194). It proposed to change the shape and the dimensions of anchorage “10”, and to remove the “restricted naval anchorage” verbiage from § 110.157(a)(11). We invited comments on this proposed change. During the comment period that ended February 4, 2016, we received no public comments, but we did receive a comment from National Oceanic and Atmospheric Administration (NOAA) which we discuss below.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 33 U.S.C. 471, 1221 through 1236, and 2071; and in 33 CFR 1.05-1.

This rule changes the shape and the dimensions of anchorage “10.” The anchorage currently remains unused by the Navy Yard. Removing the restrictions on anchorage “10” will alleviate congestion within the port by allowing the anchorage to be used as a general anchorage ground for commercial traffic.

IV. Discussion of Comments, Changes, and the Rule

As noted above, we received no public comments on our NPRM published January 5, 2016. Based on comments from NOAA, however, we make two changes in the regulatory text of this rule from our proposed.

The first change identifies the horizontal reference datum for the latitudes and longitudes of the boundaries of the anchorage grounds as the World Geodetic System 1984 (WGS 84). The second change replaces the verbiage “West Horseshoe Range” with “Eagle Point Range” within the anchorage rule text. The original anchorage regulation, 33 CFR 110.157(a)(11) Anchorage 10, uses “West Horseshoe Range” as a boundary reference, however, the National Oceanic and Atmospheric Administration (NOAA) Nautical Charts identifies the range as “Eagle Point Range”. Therefore, we changed the boundary reference in our rule from “West Horseshoe Range” to “Eagle Point Range.”

The revised anchorage ground runs parallel to the north side of the channel along Eagle Point range, is narrower north to south, and is slightly longer east to west than the existing anchorage ground. Additionally, as proposed, we removed the “restricted naval anchorage” verbiage from the regulation. This permits commercial and other vessels to anchor within its bounds. The regulatory text appears at the end of this document.

V. Regulatory Analyses

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

A. Regulatory Planning and Review

E.O.s 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. E.O. 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This rule has not been designated a “significant regulatory action,” under Executive Order 12866. Accordingly, it has not been reviewed by the Office of Management and Budget.

This rule is not a significant regulatory action because it will not interfere with existing maritime activity

on the Delaware River. Moreover, it enhances navigational safety along the Delaware River by providing an additional anchorage for commercial and recreational vessels. The anchorage maintains the same parallel distance along the channel boundaries as the existing anchorage. The impacts to navigational safety are expected to be minimal because the anchorage area will not unnecessarily restrict traffic, as it is located outside of the established navigation channel. Vessels may navigate in, around, and through the anchorage.

B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601-612, as amended, requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. The Coast Guard received no comments from the Small Business Administration on this rulemaking. The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

While some owners or operators of vessels intending to transit or use the anchorage may be small entities, for the reasons stated in section V.A above, this rule will not have a significant economic impact on any vessel owner or operator.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we want to assist small entities in understanding this rule. If the rule does affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247). The Coast Guard will not retaliate against

small entities that question or complain about this rule or any policy or action of the Coast Guard.

C. Collection of Information

This rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

D. Federalism and Indian Tribal Governments

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, this rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes. If you believe this rule has implications for federalism or Indian tribes, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

E. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

F. Environment

We have analyzed this rule under Department of Homeland Security Management Directive 023–01 and Commandant Instruction M16475.1D, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have made a preliminary determination that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human

environment. This rule involves the alteration of the size and use of anchorage “10,” restricted Naval Anchorage. It is categorically excluded from further review under paragraph 34(f) of Figure 2–1 of Commandant Instruction M16475.1D. An environmental analysis checklist supporting this determination and a Categorical Exclusion Determination are available in the docket where indicated under **ADDRESSES**. We seek any comments or information that may lead to the discovery of a significant environmental impact from this rule.

List of Subjects in 33 CFR Part 110

Anchorage grounds.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 110 as follows:

PART 110—ANCHORAGE REGULATIONS

■ 1. The authority citation for part 110 continues to read as follows:

Authority: 33 U.S.C. 471, 1221 through 1236, 2071; 33 CFR 1.05–1; Department of Homeland Security Delegation No. 0170.1.

■ 2. Revise § 110.157(a)(11) to read as follows:

§ 110.157 Delaware Bay and River.

(a) * * *

(11) *Anchorage 10 at Naval Base, Philadelphia.* On the north side of the channel along Eagle Point 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 to the north edge of the channel along Eagle Point 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. These coordinates are based on WGS 84.
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Dated: April 22, 2016.

Robert J. Tarantino,

Captain, U.S. Coast Guard, Acting Commander, Fifth Coast Guard District.

[FR Doc. 2016–10577 Filed 5–4–16; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R10–OAR–2015–0855; FRL–9946–00–Region 10]

Approval and Promulgation of Implementation Plans; Idaho: Interstate Transport Requirements for the 2010 Nitrogen Dioxide National Ambient Air Quality Standards

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is taking final action to approve a submittal by the Idaho Department of Environmental Quality (Idaho DEQ) demonstrating that the State Implementation Plan (SIP) meets certain interstate transport requirements of the Clean Air Act (CAA) for the National Ambient Air Quality Standards (NAAQS) promulgated for nitrogen dioxide (NO₂) on January 22, 2010. Specifically, the Idaho DEQ reviewed monitoring and modeling data to show that sources within Idaho do not significantly contribute to nonattainment, or interfere with maintenance, of the NO₂ NAAQS in any other state.

DATES: This action is effective on June 6, 2016.

ADDRESSES: The EPA has established a docket for this action under Docket ID No. EPA–R10–OAR–2015–0855. All documents in the docket are listed on the <http://www.regulations.gov> Web site. Although listed in the index, some information may not be publicly available, *i.e.*, Confidential Business Information or other information the disclosure of which is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and is publicly available only in hard copy form. Publicly available docket materials are available at <http://www.regulations.gov> or at EPA Region 10, Office of Air, Waste and Toxics, 1200 Sixth Avenue, Seattle, Washington 98101. The EPA requests that you contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section to schedule your inspection. The Regional Office’s official hours of business are Monday through Friday, 8:30 to 4:30, excluding Federal holidays.

FOR FURTHER INFORMATION CONTACT: For information please contact John Chi at (206) 553–1185, or chi.john@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document whenever “we,” “us,” or “our” is used, it is intended to refer to the EPA.