

(Procedure and Administration). However, other personnel from the Treasury Department and the IRS participated in their development.

#### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

#### Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

### PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

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

#### § 301.7602-1T [Removed]

■ **Par. 2.** Section 301.7602-1T is removed.

■ **Par. 3.** Section 301.7602-1 is amended by adding paragraph (b)(3) and revising paragraph (d) to read as follows:

#### § 301.7602-1 Examination of books and witnesses.

\* \* \* \* \*

(b)(3) *Participation of a person described in section 6103(n).* For purposes of this paragraph (b), a person authorized to receive returns or return information under section 6103(n) and § 301.6103(n)-1(a) of the regulations may receive and review books, papers, records, or other data produced in compliance with a summons and, in the presence and under the guidance of an IRS officer or employee, participate fully in the interview of a witness summoned by the IRS to provide testimony under oath. Fully participating in an interview includes, but is not limited to, receipt, review, and use of summoned books, papers, records, or other data; being present during summons interviews; questioning the person providing testimony under oath; and asking a summoned person's representative to clarify an objection or assertion of privilege.

\* \* \* \* \*

(d) *Applicability date.* This section is applicable after September 3, 1982, except for paragraphs (b)(1) and (2) of this section which are applicable on and after April 1, 2005 and paragraph (b)(3) of this section which applies to summons interviews conducted on or after July 14, 2016. For rules under paragraphs (b)(1) and (2) that are

applicable to summonses issued on or after September 10, 2002 or under paragraph (b)(3) that are applicable to summons interviews conducted on or after June 18, 2014, see 26 CFR 301.7602-1T (revised as of April 1, 2016).

#### John Dalrymple,

*Deputy Commissioner for Services and Enforcement.*

Approved: May 27, 2016.

#### Mark J. Mazur,

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2016-16606 Filed 7-12-16; 4:15 pm]

BILLING CODE 4830-01-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG-2016-0267]

RIN 1625-AA00

#### Safety Zone; Tall Ships Challenge Great Lakes 2016, Fairport Harbor, OH, Bay City, MI, Chicago, IL, Green Bay, WI, Duluth, MN, Erie, PA

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

**SUMMARY:** The Coast Guard is creating temporary safety zones around each tall ship visiting the Great Lakes during the Tall Ships Challenge 2016 race series. These safety zones will provide for the regulation of vessel traffic in the vicinity of each tall ship in the navigable waters of the United States. The Coast Guard is taking this action to safeguard participants and spectators from the hazards associated with the limited maneuverability of these tall ships and to ensure public safety during tall ships events.

**DATES:** This rule is effective without actual notice from July 14, 2016 through 12:01 a.m. on September 12, 2016. For the purposes of enforcement, actual notice will be used from 12:01 a.m. July 6, 2016 through July 14, 2016.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG-2016-0267 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 on this rule, call or email Mark Bobal, Ninth District Inspections and Investigations Branch,

Passenger Vessel Safety Specialist, U.S. Coast Guard; telephone 216-902-6052, email [Mark.D.Bobal@uscg.mil](mailto:Mark.D.Bobal@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

##### II. Background Information and Regulatory History

During the Tall Ships Challenge Great Lakes 2016, tall ships will be participating in parades and then mooring in the harbors of Fairport Harbor, OH, Bay City, MI, Chicago, IL, Green Bay, WI, Duluth, MN, Erie, PA. This is a tri-annual event that teaches character building and leadership through sail training. The Tall Ships event seeks to educate the public about both the historical aspects of sailing ships as well as their current use as training vessels for students. Tall ships are large, traditionally-rigged sailing vessels. The event will consist of festivals at each port of call, sail training cruises, tall ship parades, and races between the ports. More information regarding the Tall Ships Challenge 2016 and the participating vessels can be found at <http://www.sailtraining.org/tallships/2016greatlakes/TSC2016index.php>

The Coast Guard published a notice of proposed rulemaking (NPRM) titled Safety Zone; Tall Ships Challenge Great Lakes 2016, Fairport Harbor, OH, Bay City, MI, Chicago, IL, Green Bay, WI, Duluth, MN, Erie, PA (USCG-2016-0267, 81 FR 26767, May 4, 2016). There we stated why we issued the NPRM, and invited comments on our proposed regulatory action related. During the comment period that ended June 3, 2016, we received one comment.

##### III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 33 U.S.C. 1231. The Ninth District Commander has determined that potential hazards associated with tall ships operating in crowded harbors in close proximity to spectator craft necessitate a safety zone. The purpose of this rule is to ensure the safety of all vessels during the Tall Ship events.

##### IV. Discussion of Comments, Changes, and the Rule

As noted above, we received one comments on our NPRM published May 4, 2016. The comment was directed at a rule pertaining to a fireworks show

during a university graduation and did not apply to this rule. There are no changes in the regulatory text of this rule from the proposed rule in the NPRM.

This rule establishes a safety zone from 12:01 a.m. July 6, 2016, that is established around each Tall Ship participating in this event. The safety zone covers all navigable waters within 100 yards of a tall ship in the Great Lakes. The duration of the zone is intended to ensure the safety of vessels and these navigable waters during the 2016 Tall Ships Challenge. No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative. If the tall ships are operating in a confined area such as a small harbor and there is not adequate room for vessels to stay out of the safety zone because of a lack of navigable water, then vessels will be permitted to operate within the safety zone and shall travel at the minimum speed necessary to maintain a safe course. The navigation rules apply at all times within the safety zone. The safety zone terminates at 12:01 a.m. on September 12, 2016.

## 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, and we discuss First Amendment rights of protestors.

### A. Regulatory Planning and Review

Executive Orders 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. Executive Order 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 regulatory action determination is based on the size, location, duration, and time-of-day of the safety zone. Vessel traffic will be able to safely transit around this safety zone. Commercial traffic does not typically come within the boundaries of the safety zone, and would be permitted to pass through the safety zone in accordance with the rule. Moreover, the Coast Guard will issue Broadcast Notice

to Mariners via VHF-FM marine channel 16 about the zone and the rule allows vessels to seek permission to enter the zone.

### 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 the safety zone 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 would 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 determined 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 a safety zone that will prohibit vessels from passing within 100 yards of a tall ship without coming to a slow speed. It is categorically excluded from further review under paragraph 34(h) of Figure 2–1 of the Commandant Instruction. 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.

#### G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

#### List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

#### PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

■ 1. The authority citation for part 165 continues to read as follows:

**Authority:** 33 U.S.C. 1231; 50 U.S.C. 191; 33 CFR 1.05–1(g), 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 0170.1.

■ 2. Add § 165.T09–0073 to read as follows:

**§ 165.T09–0073 Safety Zone; Tall Ships Challenge Great Lakes 2016; Fairport Harbor, OH, Bay City, MI, Chicago, IL, Green Bay, WI, Sturgeon Bay, WI, Duluth, MN, Erie, PA.**

(a) *Definitions.* The following definitions apply to this section:

(1) Navigation Rules means the Navigation Rules, International and Inland (See, 1972 COLREGS and 33 U.S.C. 2001 *et seq.*).

(2) Official Patrol means those persons designated by Captain of the Port Buffalo, Detroit, Sault Ste. Marie, Duluth and Lake Michigan to monitor a tall ship safety zone, permit entry into the zone, give legally enforceable orders to persons or vessels within the zone, and take other actions authorized by the cognizant Captain of the Port.

(3) Public Vessel means vessels owned, chartered, or operated by the United States or by a State or political subdivision thereof.

(4) Tall Ship means any sailing vessel participating in the Tall Ships Challenge 2016 in the Great Lakes.

(b) *Location.* The following areas are safety zones: all navigable waters of the United States located in the Ninth Coast

Guard District within a 100 yard radius of any tall ship.

(c) *Regulations.* (1) No person or vessel is allowed within the safety zone unless authorized by the cognizant Captain of the Port, their designated representative, or the on-scene official patrol.

(2) Persons or vessels operating within a confined harbor or channel, where there is not sufficient navigable water outside of the safety zone to safely maneuver are allowed to operate within the safety zone and shall travel at the minimum speed necessary to maintain a safe course. Vessels operating within the safety zone shall not come within 25 yards of a tall ship unless authorized by the cognizant Captain of the Port, their designated representative, or the on-scene official patrol.

(3) When a tall ship approaches any vessel that is moored or anchored, the stationary vessel must stay moored or anchored while it remains within the tall ship's safety zone unless ordered by or given permission from the cognizant Captain of the Port, their designated representative, or the on-scene official patrol to do otherwise.

(d) *Effective period.* This rule is effective from 12:01 a.m. on Wednesday, July 6, 2016 through 12:01 a.m. on Monday, September 12, 2016.

(e) *Navigation Rules.* The Navigation Rules shall apply at all times within a tall ships safety zone.

Dated: July 5, 2016.

J.E. Ryan,

Rear Admiral, U.S. Coast Guard, Commander, Ninth Coast Guard District.

[FR Doc. 2016–16711 Filed 7–13–16; 8:45 am]

BILLING CODE 9110–04–P

#### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Parts 9 and 721

[EPA–HQ–OPPT–2015–0810; FRL–9948–81]

RIN 2070–AB27

#### Significant New Use Rules on Certain Chemical Substances; Withdrawal

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Partial withdrawal of direct final rule.

**SUMMARY:** EPA is withdrawing significant new use rules (SNURs) promulgated under the Toxic Substances Control Act (TSCA) for three chemical substances, which were the subject of premanufacture notices (PMNs). EPA published these SNURs using direct final rulemaking

procedures, which requires EPA to take certain actions if an adverse comment is received. EPA received adverse comments regarding the SNURs identified in this document. Therefore, the Agency is withdrawing the direct final rule SNURs identified in this document, as required under the direct final rulemaking procedures.

**DATES:** This rule is effective July 15, 2016.

**ADDRESSES:** The docket for this action, identified by docket identification (ID) number EPA–HQ–OPPT–2015–0810, is available at <http://www.regulations.gov> or at the Office of Pollution Prevention and Toxics Docket (OPPT Docket), Environmental Protection Agency Docket Center (EPA/DC), West William Jefferson Clinton Bldg., Rm. 3334, 1301 Constitution Ave. NW., Washington, DC. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566–1744, and the telephone number for the OPPT Docket is (202) 566–0280. Please review the visitor instructions and additional information about the docket available at <http://www.epa.gov/dockets>.

#### FOR FURTHER INFORMATION CONTACT:

*For technical information contact:* Kenneth Moss, Chemical Control Division (7405M), Office of Pollution Prevention and Toxics, Environmental Protection Agency, 1200 Pennsylvania Ave. NW., Washington, DC 20460–0001; telephone number: (202) 564–9232; email address: [moss.kenneth@epa.gov](mailto:moss.kenneth@epa.gov).

*For general information contact:* The TSCA–Hotline, ABVI–Goodwill, 422 South Clinton Ave., Rochester, NY 14620; telephone number: (202) 554–1404; email address: [TSCA-Hotline@epa.gov](mailto:TSCA-Hotline@epa.gov).

#### SUPPLEMENTARY INFORMATION:

#### I. Does this action apply to me?

A list of potentially affected entities is provided in the **Federal Register** of May 16, 2016 (81 FR 30452) (FRL–9944–77). If you have questions regarding the applicability of this action to a particular entity, consult the technical person listed under **FOR FURTHER INFORMATION CONTACT**.

#### II. What direct final SNURs are being withdrawn?

In the May 16, 2016 **Federal Register**, EPA issued direct final SNURs for the chemical substances that are identified in this document. These direct final SNURs were issued under the procedures in 40 CFR part 721, subpart D. Because the Agency received notices of intent to submit adverse comments,