

the bet in the “exacta” pool and \$3,100 with respect to the bet in the “trifecta” pool. Under paragraph (c)(1)(iii)(A) of this section, the bets are not identical bets. Under paragraph (c)(1)(ii) of this section, the bets are not aggregated for purposes of determining the amount of the wager for either payment because they are not wagers in the same parimutuel pool. No section 3402(q) withholding is required on either payment because neither payment separately exceeds the \$5,000 withholding threshold.

*Example 15.* C makes two \$100 bets for the same dog to win a particular race. C places one bet at the racetrack and one bet at an off-track betting establishment, but the two pools constitute a single pool. C receives separate tickets for each bet. C wins both bets and is paid \$4,000 from the racetrack and \$4,000 from the off-track betting establishment. Under paragraph (c)(1)(ii) of this section, the bets are not aggregated for purposes of determining the amount of the wager because the wager placed at the racetrack and the wager placed at the off-track betting establishment are reflected on separate tickets, despite being placed in the same parimutuel pool. No section 3402(q) withholding is required because neither payment separately exceeds the \$5,000 withholding threshold.

*Example 16.* C places a \$200 Pick 6 bet for a series of races at the racetrack on a particular day and receives a single ticket for the bet. No wager correctly picks all six races that day, so that portion of the pool carries over to the following day. On the following day, C places an additional \$200 Pick 6 bet for that day’s series of races and receives a new ticket for that bet. C wins \$100,000 on the second day. Pursuant to the rule in paragraph (c)(1)(ii) of this section, the bets are on two separate tickets, so C’s two Pick 6 bets are not aggregated for purposes of determining the amount of the wager. Assuming that the applicable rate is 25%, the racetrack must deduct and withhold \$24,950  $((\$100,000 - \$200) \times 25\%)$  because the amount of the proceeds of \$99,800  $(\$100,000 - \$200)$  is greater than \$5,000, and is at least 300 times as great as the amount wagered  $(\$200 \times 300 = \$60,000)$ . The racetrack also must report C’s winnings on Form W-2G pursuant to paragraph (e) of this section and furnish a copy of the Form W-2G to C.

(g) *Applicability date.* These rules apply to payments made after [the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**]. For rules that apply to payments made before that date, see 26 CFR 31.3402(q)-1 (revised April 2015).

■ **Par. 3.** Section 31.3406-0 is amended by adding an entry for paragraph (h) to § 31.3406(g)-2 to read as follows:

**§ 31.3406-0 Outline of the backup withholding regulations.**

\* \* \* \* \*

**§ 31.3406(g)-2 Exception for reportable payments for which backup withholding is otherwise required.**

\* \* \* \* \*

(h) Effective/applicability date.

\* \* \* \* \*

■ **Par. 4.** Section 31.3406(g)-2 is amended by revising paragraphs (d)(2) and (3) and adding paragraph (h) to read as follows:

**§ 31.3406(g)-2 Exception for reportable payment for which withholding is otherwise required.**

\* \* \* \* \*

(d) \* \* \*

(2) *Definition of a reportable gambling winning and determination of amount subject to backup withholding.* For purposes of withholding under section 3406, a reportable gambling winning is any gambling winning subject to information reporting under section 6041. A gambling winning (other than a winning from bingo, keno, or slot machines) is a reportable gambling winning only if the amount paid with respect to the wager is \$600 or more and if the proceeds are at least 300 times as large as the amount wagered. See § 1.6041-10 of this chapter to determine whether a winning from bingo, keno, or slot machines is a reportable gambling winning and thus subject to withholding under section 3406. The amount of a reportable gambling winning is—

(i) The amount paid with respect to the amount of the wager reduced, at the option of the payer; by

(ii) The amount of the wager.

(3) *Special rules.* For special rules for determining the amount of the wager in a wagering transaction with respect to horse racing, dog racing, and jai alai, or amounts paid with respect to identical wagers, see § 31.3402(q)-1(c).

\* \* \* \* \*

(h) *Applicability date.* The rules apply to reportable gambling winnings paid after [the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**]. For reportable gambling winnings paid on or before [the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**], § 31.3406(g)-2 (as contained in 26 CFR part 31, revised April 2015) applies.

**John Dalrymple,**  
Deputy Commissioner for Services and Enforcement.

[FR Doc. 2016-31579 Filed 12-29-16; 8:45 am]

BILLING CODE 4830-01-P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Parts 87 and 1068**

[EPA-HQ-OAR-2014-0828; FRL-9957-73-OAR]

**Reconsideration of Finding That Greenhouse Gas Emissions From Aircraft Cause or Contribute to Air Pollution That May Reasonably Be Anticipated To Endanger Public Health and Welfare**

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

**ACTION:** Notice of final action denying petition for reconsideration.

**SUMMARY:** This action provides notice that the U.S. Environmental Protection Agency (EPA) Administrator, Gina McCarthy, denied a petition for reconsideration of the final Finding that Greenhouse Gas Emissions from Aircraft Cause or Contribute to Air Pollution that May Reasonably Be Anticipated to Endanger Public Health and Welfare, published in the **Federal Register** on August 15, 2016.

**DATES:** The EPA took final action to deny the petition for reconsideration on December 21, 2016.

**FOR FURTHER INFORMATION CONTACT:** Lesley Jantarasami, Office of Atmospheric Programs, Climate Change Division, Environmental Protection Agency, 1200 Pennsylvania Ave. NW., Mail Code 6207-A, Washington DC 20460; Telephone number: (202) 343-9990; Email address: [ghgendangerment@epa.gov](mailto:ghgendangerment@epa.gov).

**SUPPLEMENTARY INFORMATION:**

**I. General Information**

*A. How can I get copies of this document and other related information?*

This **Federal Register** document, the petition for reconsideration and the EPA’s response addressing the petition for reconsideration are available in the docket under Docket ID No. EPA-HQ-OAR-2014-0828.

*Docket.* The EPA has established a docket for this action under Docket ID No. EPA-HQ-OAR-2014-0828. Publicly available docket materials are available either electronically through <http://www.regulations.gov> or in hard copy at the EPA Docket Center (EPA/DC), EPA WJC West, Room 3334, 1301 Constitution Ave. NW., Washington, DC. The EPA Docket Center 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 Air Docket is (202) 566-1742. This action, the petition for reconsideration and the EPA's response addressing the petition can also be found on the EPA's Web site at <https://www.epa.gov/regulations-emissions-vehicles-and-engines/final-rule-finding-greenhouse-gas-emissions-aircraft>.

*Electronic access.* You may access this **Federal Register** document electronically from the Government Printing Office under the "**Federal Register**" listings at FDSys (<http://www.gpo.gov/fdsys/browse/collection.action?collectionCode=FR>).

## II. Judicial Review

Section 307(b)(1) of the Clean Air Act (CAA) indicates which Federal Court of Appeals have venue over petitions for review of final EPA actions. This section provides, in part, that the petitions for review must be filed in the Court of Appeals for the District of Columbia Circuit if: (i) The agency action consists of "nationally applicable regulations promulgated, or final action taken, by the Administrator;" or (ii) such actions are locally or regionally applicable, if "such action is based on a determination of nationwide scope or effect and if in taking such action the Administrator finds and publishes that such action is based on such a determination."

The EPA has determined that its action denying the petition for reconsideration is nationally applicable for purposes of CAA section 307(b)(1) because it affects the final Finding that Greenhouse Gas Emissions from Aircraft Cause or Contribute to Air Pollution that May Reasonably Be Anticipated to Endanger Public Health and Welfare, and that finding triggers the EPA's statutory duty to promulgate aircraft engine emission standards under CAA section 231, which are nationally applicable regulations and for which judicial review will be available only in the U.S. Court of Appeals for the District of Columbia Circuit. Moreover, EPA already determined that the subject finding was nationally applicable, *see* 81 FR 54422 (Aug. 15, 2016), and that finding has in fact been challenged in the U.S. Court of Appeals for the District of Columbia Circuit. In the alternative, even if this action were considered to be only locally or regionally applicable, the Administrator has determined that it has nationwide scope and effect within the meaning of CAA section 307(b)(1) both because EPA has determined that the final finding has nationwide scope and effect within the meaning of CAA section 307(b)(1), *see* 81 FR 54422 (Aug. 15, 2016), and because it concerns risks

from GHG pollution and contributions to such pollution that occur across the nation.

Thus, any petition for judicial review of the EPA's decision to deny the petition for reconsideration described in this document must be filed in the U.S. Court of Appeals for the District of Columbia Circuit by February 28, 2017.

## III. Description of Action

On July 25, 2016, EPA Administrator McCarthy signed the action entitled "Finding that Greenhouse Gas Emissions from Aircraft Cause or Contribute to Air Pollution that May Reasonably Be Anticipated to Endanger Public Health and Welfare." That action included two findings under section 231(a)(2)(A) of the CAA. These findings were that: (1) Concentrations of six well-mixed greenhouse gases (GHGs) in the atmosphere endanger the public health and welfare of current and future generations (the endangerment finding), and (2) GHGs emitted from certain classes of engines used in certain aircraft<sup>1</sup> are contributing to the air pollution—the mix of those six GHGs in the atmosphere—that endangers public health and welfare (the cause or contribute finding, or contribution finding). The Administrator made these findings using the same definitions of "air pollution" and "air pollutant" as were used in earlier findings under CAA section 202(a)(1) regarding motor vehicle GHG emissions (the 2009 Findings), namely the combined mix of six key well-mixed GHGs: carbon dioxide (CO<sub>2</sub>), methane, nitrous oxide, hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulfur hexafluoride (SF<sub>6</sub>). While the 2009 Findings under CAA section 202(a)(1) relate to GHG emissions from new motor vehicles and new motor vehicle engines, these findings under CAA section 231(a)(2)(A) relate to GHG emissions from certain classes of engines used in certain aircraft. These findings were published in the **Federal Register** on August 15, 2016 (81 FR 54422), and became effective on September 14, 2016 (2016 Findings).

The Biogenic CO<sub>2</sub> Coalition (Petitioner) submitted a petition dated

<sup>1</sup> The contribution finding concludes that GHG emissions from certain classes of engines used in "U.S. covered aircraft" contribute to the air pollution that endangers public health and welfare. The finding defines "U.S. covered aircraft" to be subsonic jet aircraft with a maximum takeoff mass (MTOM) greater than 5,700 kilograms and subsonic propeller driven aircraft (e.g., turboprops) with a MTOM greater than 8,618 kilograms. This contribution finding for engines used in U.S. covered aircraft results in the vast majority (89 percent) of total U.S. aircraft GHG emissions being included in this determination.

October 14, 2016 asking the EPA to reconsider the 2016 Findings with respect to the Agency's treatment of biogenic carbon dioxide (CO<sub>2</sub>) emissions from short-cycle annual herbaceous crops. CAA section 307(d)(7)(B) states that "[o]nly an objection to a rule or procedure which was raised with reasonable specificity during the period for public comment (including any public hearing) may be raised during judicial review. If the person raising an objection can demonstrate to the Administrator that it was impracticable to raise such objection within such time or if the grounds for such objection arose after the period for public comment (but within the time specified for judicial review) and if such objection is of central relevance to the outcome of the rule, the Administrator shall convene a proceeding for reconsideration of the rule and provide the same procedural rights as would have been afforded had the information been available at the time the rule was proposed."

The EPA carefully reviewed the petition for reconsideration and evaluated all the information presented on the issues raised, along with information contained in the docket for the 2016 Findings, in reaching a decision on the petition. The EPA has concluded that the petition does not meet the criteria for reconsideration in CAA section 307(d)(7)(B). In a letter to the petitioner, the EPA Administrator, Gina McCarthy, denied the petition for reconsideration. The letter included an enclosure, a Reconsideration Response document entitled "Response to the Biogenic CO<sub>2</sub> Coalition's Petition for Reconsideration of the Final Finding that Greenhouse Gas Emissions from Aircraft Cause or Contribute to Air Pollution that May Reasonably Be Anticipated to Endanger Public Health and Welfare," that articulates in detail the rationale for the EPA's final responses to the petition for reconsideration and the EPA Administrator's denial of that petition. These documents are all available in the docket for this action.

## IV. Conclusion

For the reasons discussed in the letter to the petitioner and the Reconsideration Response document, the petition to reconsider the final Finding that Greenhouse Gas Emissions from Aircraft Cause or Contribute to Air Pollution that May Reasonably Be Anticipated to Endanger Public Health and Welfare is denied.

Dated: December 21, 2016.

**Gina McCarthy**,  
Administrator.

[FR Doc. 2016-31644 Filed 12-29-16; 8:45 am]

BILLING CODE 6560-50-P

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Parts 1, 2, 15, 25, 30, and 101

[GN Docket No. 14-177, IB Docket Nos. 15-256 and 97-95, WT Docket No. 10-112; Report No. 3065]

#### Petitions for Reconsideration of Action in Rulemaking Proceeding

**AGENCY:** Federal Communications Commission.

**ACTION:** Petition for Reconsideration.

**SUMMARY:** Petitions for Reconsideration (Petitions) have been filed in the Commission's rulemaking proceeding by Chris Pearson, on behalf of 5G Americas; Donald L. Herman, Jr., on behalf of Adams Telcom, Inc., jointly with Central Texas Communications, Inc., E.N.M.R. Telephone Cooperative, Louisiana Competitive Telecommunications, Inc., and Pine Belt Communications, Inc.; Audrey L. Allison, on behalf of The Boeing Company; Steven K. Berry, on behalf of Competitive Carriers Association; Brian M. Josef, on behalf of CTIA; Giselle Creeser, on behalf of Inmarsat, Inc., jointly with Jennifer A. Manner, on behalf of EchoStar Satellite Operating Corporation and Hughes Network Systems LLC; Rick Chessen, on behalf of NTCA—The Internet & Television Association; Michele C. Farquhar, on behalf of Nextlink Wireless, LLC; Petra Vorwig, on behalf of SES Americom, Inc., jointly with Suzanne Malloy, on behalf of O3b Limited; Tom Stroup, on behalf of Satellite Industry Association; James Reid, on behalf of Telecommunications Industry Association; Steve B. Sharkey, on behalf of T-Mobile USA, Inc.; and Christopher Murphy, on behalf of ViaSat, Inc.

**DATES:** Oppositions to the Petition must be filed on or before January 17, 2017. Replies to an opposition must be filed on or before January 24, 2017.

**ADDRESSES:** Federal Communications Commission, 445 12th Street SW., Washington, DC 20554.

**FOR FURTHER INFORMATION CONTACT:** John Schauble, Wireless Telecommunications Bureau, (202) 418-0797; email: [John.Schauble@fcc.gov](mailto:John.Schauble@fcc.gov).

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's document, Report No. 3065, released

December 22, 2016. The full text of the Petitions is available for viewing and copying at the FCC Reference Information Center, 445 12th Street SW., Room CY-A257, Washington, DC 20554 or may be accessed online via the Commission's Electronic Comment Filing System at: <http://apps.fcc.gov/ecfs/>. The Commission will not send a copy of this document pursuant to the Congressional Review Act, 5 U.S.C. 801(a)(1)(A), because this document does not have an impact on any rules of particular applicability.

**Subject:** Use of Spectrum Bands Above 24 GHz for Mobile Radio Services, FCC 16-89, published at 81 FR 79894, November 14, 2016, in GN Docket No. 14-177, IB Docket Nos. 15-256 and 97-95, RM-11664, and WT Docket No. 10-112. This document is being published pursuant to 47 CFR 1.429(e). *See also* 47 CFR 1.4(b)(1) and 1.429(f), (g).

*Number of Petitions Filed:* 13.

Federal Communications Commission.

**Katura Howard**,

*Federal Register Liaison Officer, Office of the Secretary.*

[FR Doc. 2016-31709 Filed 12-29-16; 8:45 am]

BILLING CODE 6712-01-P

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 73

[MB Docket Nos. 14-50, 09-182, 07-294, and 04-256; Report No. 3064]

#### Petitions for Reconsideration of Action in Rulemaking Proceeding

**AGENCY:** Federal Communications Commission.

**ACTION:** Petition for Reconsideration.

**SUMMARY:** Petitions for Reconsideration (Petitions) have been filed in the Commission's rulemaking proceeding by David Oxenford and Kelly Donohue, on behalf of Connoisseur Media, LLC.; Richard J. Bodorff *et al.*, on behalf of Nexstar Broadcasting, Inc.; and Rick Kaplan *et al.*, on behalf of National Association of Broadcasters.

**DATES:** Oppositions to the Petitions must be filed on or before January 17, 2017. Replies to an opposition must be filed on or before January 24, 2017.

**ADDRESSES:** Federal Communications Commission, 445 12th Street SW., Washington, DC 20554.

**FOR FURTHER INFORMATION CONTACT:** Benjamin Arden, Media Bureau, (202) 418-2605; email: [Benjamin.Arden@fcc.gov](mailto:Benjamin.Arden@fcc.gov).

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's document, Report No. 3064, released December 21, 2016. The full text of the Petitions is available for viewing and copying at the FCC Reference Information Center, 445 12th Street SW., Room CY-A257, Washington, DC 20554 or may be accessed online via the Commission's Electronic Comment Filing System at: <http://apps.fcc.gov/ecfs/>. The Commission will not send a copy of this document pursuant to the Congressional Review Act, 5 U.S.C. 801(a)(1)(A), because this document does not have an impact on any rules of particular applicability.

**Subject:** 2014 Quadrennial Regulatory Review—Review of the Commission's Broadcast Ownership Rules and Other Rules Adopted Pursuant to Section 202 of the Telecommunications Act of 1996, FCC 16-107, published at 81 FR 76220, November 1, 2016, in MB Docket Nos. 14-50, 09-182, 07-294, and 04-256.

This document is being published pursuant to 47 CFR 1.429(e). *See also* 47 CFR 1.4(b)(1) and 1.429(f), (g).

*Number of Petitions Filed:* 3.

Federal Communications Commission.

**Katura Howard**,

*Federal Register Liaison Officer, Office of the Secretary.*

[FR Doc. 2016-31708 Filed 12-29-16; 8:45 am]

BILLING CODE 6712-01-P

## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 217

[Docket No. 160929897-6897-01]

RIN 0648-BG37

#### Taking and Importing Marine Mammals; Taking Marine Mammals Incidental to Russian River Estuary Management Activities

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Proposed rule.

**SUMMARY:** NMFS has received a request from the Sonoma County Water Agency (SCWA) for authorization to take marine mammals incidental to Russian River estuary management activities in Sonoma County, California, over the course of five years (2017-2022). As required by the Marine Mammal Protection Act (MMPA), NMFS is proposing regulations to govern that