

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1****Income Taxes***CFR Correction*

In Title 26 of the Code of Federal Regulations, § 1.1551 to end of part 1, revised as of April 1, 2017, on page 331, in § 1.6045-4, in paragraph (m), after the designation (1), the designation (i) is added.

[FR Doc. 2017-21741 Filed 10-5-17; 8:45 am]

BILLING CODE 1301-00-D

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 100**

[Docket No. USCG-2017-0909]

Special Local Regulations; Marine Events Within the Fifth Coast Guard District

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce special local regulations for the Swim the Loop and Motts Channel Sprint on October 7, 2017, to provide for the safety of life on navigable waterways during this event. Our regulation for marine events within the Fifth Coast Guard District identifies the regulated area for this event in Wrightsville Beach, NC. During the enforcement periods, the operator of any vessel in the regulated area must comply with directions from the Patrol Commander or any Official Patrol displaying a Coast Guard ensign.

DATES: The regulations in 33 CFR 100.501 will be enforced for the Swim the Loop and Motts Channel Sprint regulated area listed in item d.1 in the Table to § 100.501 from 9:30 a.m. to noon on October 7, 2017.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notice of enforcement, contact Petty Officer Matthew Tyson, Waterways Management Division, U.S. Coast Guard Sector North Carolina, Wilmington, NC; telephone: 910-772-2221, email: Matthew.I.Tyson@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce special local regulations in 33 CFR 100.501 for the Swim the Loop and Motts Channel

Sprint regulated area from 9:30 a.m. to noon on October 7, 2017. This action is being taken to provide for the safety of life on navigable waterways during this event. Our regulation for marine events within the Fifth Coast Guard District, § 100.501, specifies the location of the regulated area for the Swim the Loop and Motts Channel Sprint which encompasses portions of Motts Channel, Banks Channel, Lee's Cut, and the Atlantic Intracoastal Waterway. During the enforcement periods, as reflected in § 100.100(c), if you are the operator of a vessel in the regulated area you must comply with directions from the Patrol Commander or any Official Patrol displaying a Coast Guard ensign.

This notice of enforcement is issued under authority of § 100.100(f) and 5 U.S.C. 552(a). In addition to this notice of enforcement in the **Federal Register**, the Coast Guard plans to provide notification of this enforcement period via a Broadcast Notice to Mariners.

Dated: October 2, 2017.

Bion B. Stewart,

Captain, U.S. Coast Guard, Captain of the Port, North Carolina.

[FR Doc. 2017-21570 Filed 10-5-17; 8:45 am]

BILLING CODE 9110-04-P

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[EPA-R07-OAR-2017-0515; FRL-9968-80-Region 7]

Approval of Missouri Air Quality Implementation Plans; Infrastructure SIP Requirements for the 2010 Sulfur Dioxide National Ambient Air Quality Standard

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving elements of a State Implementation Plan (SIP) revision from the State of Missouri for the 2010 Sulfur Dioxide (SO₂) National Ambient Air Quality Standard (NAAQS). Section 110 of the CAA requires that each state adopt and submit a SIP for the implementation, maintenance, and enforcement of each new or revised NAAQS promulgated by EPA. These SIPs are commonly referred to as "infrastructure" SIPs. The infrastructure requirements are designed to ensure that the structural components of each state's air quality management program are adequate to meet the state's responsibilities under the CAA.

DATES: This direct final rule will be effective December 5, 2017, without further notice, unless EPA receives adverse comment by November 6, 2017. If EPA receives adverse comment, we will publish a timely withdrawal of the direct final rule in the **Federal Register** informing the public that the rule will not take effect.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R07-OAR-2017-0515, to <https://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.* on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www2.epa.gov/dockets/commenting-epa-dockets>.

FOR FURTHER INFORMATION CONTACT: Tracey Casburn, Environmental Protection Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219 at (913) 551-7016, or by email at casburn.tracey@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document "we," "us," and "our" refer to EPA. This section provides additional information by addressing the following:

- I. What is being addressed in this document?
- II. Have the requirements for approval of a SIP revision been met?
- III. What action is EPA taking?
- IV. Statutory and Executive Order Reviews

I. What is being addressed in this document?

EPA is approving the revision as meeting the submittal requirement of section 110(a)(1). EPA is approving elements of the infrastructure SIP submission from the State of Missouri received on July 08, 2013. EPA is approving the following elements of section 110(a)(2): (A), (B), (C), (D)(i)(II)—prevention of significant deterioration of