

(5) The payor's estimate of the investment in the contract with respect to the buyer, limited to the payor's estimate of the buyer's investment in the contract with respect to the interest for which the reportable death benefits payment recipient was paid; and

(6) Any other information that is required by the form or its instructions.

(b) *Time and place for filing.* Except as otherwise provided in § 1.6050Y-1(b)(3), returns required to be made under this section must be filed with the Internal Revenue Service Center designated in the instructions for the form on or before February 28 (March 31 if filed electronically) of the year following the calendar year in which the payment of reportable death benefits was made.

(c) *Requirement of and time for furnishing statements—(1) Requirement of furnishing statement.* Every person required to file an information return under paragraph (a) of this section must furnish to each reportable death benefits payment recipient whose name is required to be set forth in that return a written statement showing the information required by paragraph (a) of this section with respect to that reportable death benefits payment recipient and the name, address, and phone number of the information contact of the payor. This contact information must provide direct access to a person that can answer questions about the statement.

(2) *Time for furnishing statement.* Each statement required by paragraph (c)(1) of this section to be furnished to any reportable death benefits payment recipient must be furnished on or before January 31 of the year following the calendar year in which the payment of reportable death benefits was made. However, see § 1.6050Y-1(b)(3) for transition rules.

(d) *Notice of rescission of a reportable policy sale.* Any person that has filed a return required by section 6050Y(c) and this section with respect to a payment of reportable death benefits must file a corrected return within 15 calendar days of the receipt of notice of the rescission of the buyer's reportable policy sale. Any person that has furnished a written statement under section 6050Y(c)(2) and this section with respect to a payment of reportable death benefits must furnish the recipient of that statement with a corrected statement within 15 calendar days of the receipt of notice of the rescission of the buyer's reportable policy sale.

(e) *Exceptions to requirement to file.* A payor is not required to file an information return under paragraph (a)

of this section with respect to a payment of reportable death benefits when either paragraph (e)(1) or (2) of this section applies.

(1) Except as otherwise provided in this paragraph (e)(1), the payor obtains documentation in accordance with § 1.1441-1(e)(1)(ii) upon which it may rely to treat the reportable death benefits payment recipient as a foreign beneficial owner of the reportable death benefits, applying in such case the provisions of § 1.1441-1 by substituting the term "payor" for the term "withholding agent" and without regard to the fact that the provisions apply only to amounts subject to withholding under chapter 3 of subtitle A of the Internal Revenue Code. A payor may also obtain from a partnership or trust that is a reportable death benefits recipient, in addition to documentation establishing the entity's foreign status, a written certification from the entity that no beneficial owner of any portion of the reportable death benefits payment is a United States person. In such a case, a payor may rely upon the written certification to treat the partnership or trust as a foreign beneficial owner for purposes of this paragraph (e)(1) provided that the payor does not have actual knowledge that a United States person is the beneficial owner of all or a portion of the reportable death benefits payment. See § 1.1441-1(c)(6)(ii) for the definition of beneficial owner that applies for purposes of this paragraph (e)(1). Additionally, for certifying its status as a foreign beneficial owner (as applicable) for purposes of this paragraph (e)(1), a reportable death benefits payment recipient that is required to report any of the income from the sale as effectively connected with the conduct of a trade or business in the United States under section 864(b) is required to provide to the payor a Form W-8ECI, Certificate of Foreign Person's Claim that Income is Effectively Connected with the Conduct of a Trade or Business in the United States. If a payor obtains a Form W-8ECI from a reportable death benefits payment recipient with respect to the payment of reportable death benefits or has reason to know that the payment is effectively connected with the conduct of a trade or business of the recipient in the United States under section 864(b), the exception to reporting described in this paragraph (e)(1) does not apply.

(2) The buyer obtained the life insurance contract (or interest therein) under which reportable death benefits are paid in a reportable policy sale to which the exception to reporting described in § 1.6050Y-3(f)(2) applies.

(f) *Cross-reference to penalty provisions—(1) Failure to file correct information return.* For provisions relating to the penalty provided for failure to file timely a correct information return required under section 6050Y(c)(1) and this section, see section 6721 and § 301.6721-1 of this chapter. See § 301.6724-1 of this chapter for the waiver of a penalty if the failure is due to reasonable cause and is not due to willful neglect.

(2) *Failure to furnish correct statement.* For provisions relating to the penalty provided for failure to furnish a correct statement to identified persons under section 6050Y(c)(2) and this section, see section 6722 and § 301.6722-2 of this chapter. See § 301.6724-1 of this chapter for the waiver of a penalty if the failure is due to reasonable cause and is not due to willful neglect.

**Kirsten Wielobob,**

*Deputy Commissioner for Services and Enforcement.*

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## DEPARTMENT OF LABOR

### Mine Safety and Health Administration

#### 30 CFR Parts 57, 70, 72, and 75

[Docket No. MSHA-2014-0031]

RIN 1219-AB86

#### Exposure of Underground Miners to Diesel Exhaust

**AGENCY:** Mine Safety and Health Administration, Labor.

**ACTION:** Request for information; extension of comment period.

**SUMMARY:** In response to requests from the public, the Mine Safety and Health Administration (MSHA) is extending the comment period for the Agency's request for information on Exposure of Underground Miners to Diesel Exhaust. This extension will provide stakeholders an opportunity to review and comment on information presented at the Diesel Exhaust Health Effects Partnership meetings that are anticipated for 2019 and 2020.

**DATES:** The comment period for the request for information, published on June 8, 2016 (81 FR 36826), which was scheduled to close on March 26, 2019 (58 FR 12904) is extended. Comments must be received on or before midnight Eastern Daylight Time on September 25, 2020.

**ADDRESSES:** Submit comments and informational materials for the

rulemaking record, identified by RIN 1219-AB86 or Docket No. MSHA-2014-0031, by one of the following methods:

- *Federal E-Rulemaking Portal:* <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.

- *Email:* [zzMSHA-comments@dol.gov](mailto:zzMSHA-comments@dol.gov).

- *Mail:* MSHA, Office of Standards, Regulations, and Variances, 201 12th Street South, Suite 4E401, Arlington, Virginia 22202-5452.

- *Hand Delivery or Courier:* 201 12th Street South, Suite 4E401, Arlington, Virginia, between 9:00 a.m. and 5:00 p.m. Monday through Friday, except Federal holidays. Sign in at the receptionist's desk on the 4th Floor East, Suite 4E401.

- *Fax:* 202-693-9441.

*Instructions:* All submissions must include "RIN 1219-AB86" or "Docket No. MSHA-2014-0031." Do not include personal information that you do not want publicly disclosed; MSHA will post all comments without change to <http://www.regulations.gov> and <http://arlweb.msha.gov/currentcomments.asp>, including any personal information provided.

*Docket:* For access to the docket to read comments received, go to <http://www.regulations.gov> or <http://arlweb.msha.gov/currentcomments.asp>. To read background documents, go to <http://www.regulations.gov>. Review the docket in person at MSHA, Office of Standards, Regulations, and Variances, 201 12th Street South, Arlington, Virginia, between 9:00 a.m. and 5:00 p.m. Monday through Friday, except Federal Holidays. Sign in at the receptionist's desk in Suite 4E401.

*Email Notification:* To subscribe to receive an email notification when MSHA publishes rules in the **Federal Register**, go to <http://www.msha.gov/subscriptions>.

**FOR FURTHER INFORMATION CONTACT:**

Sheila A. McConnell, Director, Office of Standards, Regulations, and Variances, MSHA, at [mcconnell.sheila.a@dol.gov](mailto:mcconnell.sheila.a@dol.gov) (email), 202-693-9440 (voice); or 202-693-9441 (facsimile). These are not toll-free numbers.

**SUPPLEMENTARY INFORMATION:** On June 8, 2016 (81 FR 36826), MSHA published a request for information (RFI) on Exposure of Underground Miners to Diesel Exhaust. The RFI sought input from the public that will help MSHA evaluate the Agency's existing standards and policy guidance on controlling miners' exposures to diesel exhaust and to evaluate the effectiveness of the protections now in place to preserve miners' health.

MSHA held four public meetings on the RFI in 2016 (81 FR 41486), and the comment period was scheduled to close on September 6, 2016; however, in response to requests from the public, MSHA extended the comment period until November 30, 2016 (81 FR 58424).

In response to requests from stakeholders during the comment period, MSHA and the National Institute for Occupational Safety and Health (NIOSH) convened a Diesel Exhaust Health Effects Partnership (Partnership) with the mining industry, diesel engine manufacturers, academia, and representatives of organized labor to gather information regarding the complex questions contained in the RFI. The Partnership provides an opportunity for all relevant stakeholders from the mining community to come together to understand the health effects from underground miners' exposure to diesel exhaust. The Partnership also provides stakeholders an opportunity to consider best practices and new technologies, including engineering controls that enhance control of diesel exhaust exposures to improve protections for miners.

The first meeting of the Partnership was held on December 8, 2016, in Washington, Pennsylvania; and the second meeting was held on September 19, 2017, in Triadelphia, West Virginia. During the comment period and at the first Partnership meeting, MSHA received requests from stakeholders to reopen the rulemaking record for comment on the RFI and allow the comment period to remain open during the Partnership proceedings. In response to those requests, MSHA reopened the record for comment and extended the comment period for one year, until January 9, 2018 (82 FR 2284).

On March 26, 2018, MSHA reopened the rulemaking record and extended the comment period for one year, until March 26, 2019 (83 FR 12904).

On January 23, 2019, the Partnership sponsored a Diesel Technology Workshop (Workshop) in Washington, DC. The Workshop focused on the types of advanced low-emissions diesel technologies—including new engines, equipment, after-treatment systems, and retrofits—that are available for use in underground mines. The Workshop included five panels of experts that presented information and data on current emissions/control technologies, engine controls, emission reduction/exposure reduction, current barriers to deployment of technologies, and strategies addressing miners' exposures to diesel exhaust.

Partnership proceedings—including additional meetings—are anticipated for

2019 and 2020 to address topics relevant to the RFI. Extending the comment period commensurate with these proceedings will enable stakeholders to add information and data related to these proceedings to the record. Accordingly, in response to requests from stakeholders to allow the comment period on the RFI to remain open during Partnership proceedings, and to allow all interested parties an additional opportunity to review and comment on information and data from the proceedings, MSHA is extending the comment period on the RFI to September 25, 2020.

**David G. Zatezalo,**

*Assistant Secretary of Labor for Mine Safety and Health.*

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG-2019-0132]

RIN 1625-AA00

#### Safety Zones; Annual Safety Zones in the Captain of the Port Detroit Zone

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to amend its recurring safety zones regulations in the Captain of the Port Detroit zone. This proposed rule would update 51 safety zone locations, dates, and sizes, add 3 safety zones, remove 6 established safety zones and reformat the regulations into an easier to read table format. These proposed amendments will protect spectators, participants, and vessels from the hazards associated with annual marine events and firework shows, and improve the clarity and readability of the regulation. We invite your comments on this proposed rulemaking.

**DATES:** Comments and related material must be received by the Coast Guard on or before April 24, 2019.

**ADDRESSES:** You may submit comments identified by docket number USCG-2019-0132 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.