

**Subpart C—Approved American Viticultural Areas**

■ 2. Subpart C is amended by adding § 9.278 to read as follows:

**§ 9.278 Ulupalakua AVA.**

(a) *Name.* The name of the viticultural area described in this section is “Ulupalakua”. For purposes of part 4 of this chapter, “Ulupalakua” is a term of viticultural significance.

(b) *Approved maps.* The United States Geological Survey (USGS) 1:24,000 scale topographic maps used to determine the boundary of the Ulupalakua viticultural area is titled “Makena, Hawaii, 1983.”

(c) *Boundary.* The Ulupalakua viticultural area is located on the island of Maui, in Hawaii. The boundary of the Ulupalakua viticultural area is as described in paragraphs (c)(1) through (6) of this section:

(1) The beginning point is on the Makena, Hawaii, map at the intersection of an unnamed, light-duty road known locally as State Highway 37 and the northernmost unnamed, unimproved road in the Palaea land division (a land division is known as an “ahupua'a” in Hawaii). From the beginning point, proceed south along State Highway 37 to the next unnamed, unimproved road in the Palaea land division; then

(2) Proceed west in a straight line for approximately 2,700 feet to the 1,560-foot elevation contour; then

(3) Proceed north along the 1,560-foot elevation contour to the northern boundary of the Palaea land division; then

(4) Proceed east along the northern boundary of the Palaea land division to the 1,800-foot elevation contour; then

(5) Proceed south along the 1,800-foot elevation contour for approximately 400 feet to the point where the 1,800-foot elevation contour intersects with an imaginary line drawn from the terminus of the northernmost unnamed, unimproved road in the Palaea land division; then

(6) Proceed east in a straight line for approximately 800 feet, returning to the beginning point.

Signed: June 21, 2021.

**Mary G. Ryan,**  
Administrator.

Approved: June 21, 2021.

**Timothy E. Skud,**  
Deputy Assistant Secretary (Tax, Trade, and Tariff Policy).

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**DEPARTMENT OF THE TREASURY****Alcohol and Tobacco Tax and Trade Bureau****27 CFR Part 70**

[Docket No. TTB-2021-0004; T.D. TTB-169]

RIN 1513-AC56

**Removal of Obsolete Regulation Regarding Rewards for Information Relating to Violations of Tax Laws Administered by the Alcohol and Tobacco Tax and Trade Bureau**

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau, Treasury.

**ACTION:** Final rule; Treasury decision.

**SUMMARY:** In this final rule, the Alcohol and Tobacco Tax and Trade Bureau (TTB) is removing obsolete regulatory provisions related to whistleblower rewards. Under the Internal Revenue Code, individuals who provide information to the Treasury Department regarding underpayment of taxes or violations of internal revenue laws may file claims for monetary “whistleblower” awards. Recent changes to the Code have made the TTB regulation regarding whistleblower rewards obsolete, and, therefore, TTB is removing that provision from its regulations. TTB has signed a memorandum of understanding with the Internal Revenue Service, under which the Internal Revenue Service will process whistleblower award claims for information regarding underpayment of taxes collected by TTB or violations of the internal revenue laws administered by TTB.

**DATES:** This final rule is effective on July 1, 2021.

**FOR FURTHER INFORMATION CONTACT:**

Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005; 202-453-1039, ext. 135.

**SUPPLEMENTARY INFORMATION:****Background**

The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers the following provisions of the Internal Revenue Code of 1986, as amended (IRC, 26 U.S.C.): Chapter 51 (imposing Federal excise tax on distilled spirits, wine, and beer), chapter 52 (imposing Federal excise tax on tobacco products and cigarette papers and tubes), and sections 4181–4182 (imposing Federal excise tax on firearms and ammunition). TTB administers these provisions pursuant to section 1111(d) of the Homeland Security Act of 2002, as

codified at 6 U.S.C. 531(d). The Secretary of the Treasury (the Secretary) has delegated related IRC administrative and enforcement authorities to TTB through Treasury Order 120-01. The Secretary also has delegated administration and enforcement of other internal revenue laws to the Internal Revenue Service under Treasury Order 150-10.

Under section 7623 of the IRC (26 U.S.C. 7623), individuals who provide information to the Department of the Treasury that is used to detect underpayments of Federal taxes or violations of internal revenue laws may be eligible for monetary “whistleblower” awards under regulations issued by the Secretary.

TTB had previously issued a whistleblower reward regulation at 27 CFR 70.41. However, amendments to the Internal Revenue Code have made this regulation obsolete. See the amendments made to 26 U.S.C. 7623 by section 406 of the Tax Relief and Health Care Act of 2006 (Pub L. 109-432), section 41108 of the Balanced Budget Act of 2018 (Pub. L. 115-123), and section 1405 of the Taxpayer First Act (Pub. L. 116-25). As a result of these statutory amendments, described more fully below, § 70.41 has become obsolete, and TTB is removing that section from its regulations in 27 CFR part 70, Procedure and Administration.

Section 406 of the Tax Relief and Health Care Act of 2006 significantly revised 26 U.S.C. 7623 and required the Treasury Department to establish a “Whistleblower Office” within the Internal Revenue Service (IRS) to analyze information received by whistleblower claimants and determine the amount of any award under 26 U.S.C. 7623(b). The IRS Whistleblower Office processes claims pertaining to underpayments of tax that are owed to the IRS or violations of internal revenue laws administered by the IRS that may be eligible for an award under 26 U.S.C. 7623(a) and (b). See IRS Delegation Order 25-07 (delegation to the Whistleblower Office of the authority to approve IRS discretionary awards under section 7623(a)). Section 41108 of the Balanced Budget Act of 2018 then clarified the definition of “collected proceeds” from which the Treasury Department may make awards to whistleblowers. The Taxpayer First Act further amended 26 U.S.C. 7623 by establishing a notification process for whistleblowers and adding protections for whistleblowers against retaliation.

To modernize the process for accepting, processing, and rewarding whistleblowers and to give effect to the statutory changes, TTB has entered into

a memorandum of understanding (MOU) with the IRS Whistleblower Office. As set forth in that MOU, the IRS Whistleblower Office will accept claims from whistleblowers via IRS Form 211, Application for Award for Original Information, and refer such information to TTB when applicable. TTB will determine if the information is actionable after any investigation undertaken, collect proceeds, and provide information, including an evaluation of the whistleblower's contributions, to the IRS Whistleblower Office. The IRS Whistleblower Office will process all TTB-related whistleblower award claims filed under 26 U.S.C. 7623 under the IRS regulations and procedures. Under the MOU, the IRS will consider references to the "Internal Revenue Service" or "IRS" in the relevant IRS regulations and procedures to include TTB personnel and TTB actions when appropriate.

Updated information on the whistleblower program, including how and where to file such claims with the IRS Whistleblower Office is available on the TTB website at [www.ttb.gov](http://www.ttb.gov).

#### **Regulatory Analysis and Notices**

##### *Executive Order 12866*

It has been determined that this notice is not a significant regulatory action as defined in Executive Order 12866 of September 30, 1993. Therefore, a regulatory assessment is not necessary.

##### *Inapplicability of Prior Notice and Public Comment Procedures and Delayed Effective Date*

TTB is issuing this final rule without prior notice and opportunity for public comment pursuant to authority under section 4(a) of the Administrative Procedure Act, as amended (APA) (5 U.S.C. 553(b)(B)). That provision authorizes an agency to issue a rule without prior notice when the agency for good cause finds that those procedures are "impracticable, unnecessary, or contrary to the public interest." In this final rule, TTB is removing a regulatory provision that has become obsolete due to statutory changes, so TTB finds that prior notice is unnecessary. TTB also finds that it is unnecessary to provide a delayed effective date for revoking its obsolete regulation under section 4(c) of the APA (5 U.S.C. 553(d)); this rule is therefore effective immediately.

##### *Regulatory Flexibility Act*

Because no notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5

U.S.C. 601 *et seq.*) do not apply. Pursuant to 26 U.S.C. 7805(f), TTB submitted this final rule to the Chief Counsel for Advocacy of the Small Business Administration (SBA) for comment on the impact of the regulations on small businesses. TTB received no comments from SBA in response to this final rule.

#### *Paperwork Reduction Act*

This final rule imposes no new collection of information. The IRS will account for any burden associated with additional respondents to its information collection, IRS Form 211, Application for Reward for Original Information (20,000 annual respondents and 15,000 burden hours), which has been previously reviewed and approved by OMB and assigned control number 1545-0409.

#### *Drafting Information*

Michael Hoover of the Regulations and Rulings Division drafted this document with the assistance of other Alcohol and Tobacco Tax and Trade Bureau personnel.

#### **List of Subjects in 27 CFR Part 70**

Administrative practice and procedure, Claims, Excise taxes, Freedom of information, Law enforcement, Penalties, Reporting and recordkeeping requirements, Surety bonds.

#### **Amendments to the Regulations**

For the reasons discussed in the preamble, TTB is amending 27 CFR chapter I, part 70 as follows:

#### **PART 70—PROCEDURE AND ADMINISTRATION**

- 1. The authority citation for part 70 continues to read as follows:

**Authority:** 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5123, 5203, 5207, 5275, 5367, 5415, 5504, 5555, 5684(a), 5741, 5761(b), 5802, 6020, 6021, 6064, 6102, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331–6343, 6401–6404, 6407, 6416, 6423, 6501–6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656–6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207, 7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601–7606, 7608–7610, 7622, 7623, 7653, 7805.

#### **§ 70.41 [Removed and Reserved]**

- 2. Section 70.41 is removed and reserved.

Signed: June 21, 2021.

**Mary G. Ryan,**  
*Administrator.*

Approved: June 21, 2021.

**Timothy E. Skud,**  
*Deputy Assistant Secretary (Tax, Trade and Tariff Policy).*

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## **DEPARTMENT OF HOMELAND SECURITY**

### **Coast Guard**

#### **33 CFR 165**

**[Docket Number USCG-2021-0439]**

**RIN 1625-AA00**

#### **Safety Zone; Caruso Affiliated Holdings Fireworks Event, Newport Beach, California**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone near Balboa Pier, Newport Beach Harbor, California, around the fireworks launch barge SWOB-1, during the loading of pyrotechnics at Los Angeles Berth 184, the transit of the barge from LA Berth 184 to the display location in vicinity of Southeast of Balboa Pier and for the duration of the fireworks display, on July 4, 2021. This temporary safety zone is necessary to provide for the safety of the waterway users by keeping them clear of potential harmful debris within the fall out zone during the fireworks display scheduled to take place within Newport Beach Harbor, and the loading and transit of the explosives. Entry of persons or vessels into this temporary safety zone is prohibited unless specifically authorized by the Captain of the Port, Los Angeles—Long Beach, or her designated representative.

**DATES:** This rule is effective from 7 p.m. through 11 p.m. on July 4, 2021.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG-2021-0439 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 proposed rulemaking, call or email the LCDR Maria Wiener, U.S. Coast Guard Sector Los Angeles—Long Beach; telephone