

## Need for Correction

As published, the final regulation (TD 9777) contains errors that may prove to be misleading and are in need of clarification.

## List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

## Correction of Publication

Accordingly, 26 CFR part 1 is amended by making the following correcting amendment:

### PART 1—INCOME TAXES

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

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

#### Section 1.148–11 [Amended]

■ **Par. 2.** Section 1.148–11 is amended by removing “October 17, 2016” at end of paragraphs (l)(2) and (l)(3) and adding “July 18, 2016” in its place.

**Martin V. Franks**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2016–20087 Filed 8–22–16; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9777]

**RIN 1545–BG41; RIN 1545–BH38**

#### Arbitrage Guidance for Tax-Exempt Bonds; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9777) that were published in the **Federal Register** on Monday, July 18, 2016 (81 FR 46582). The final regulations relate to the arbitrage restrictions under section 148 of the Internal Revenue Code applicable to tax-exempt bonds and other tax-advantaged bonds issued by State and local governments.

**DATES:** This correction is effective *August 23, 2016* and applicable July 18, 2016.

**FOR FURTHER INFORMATION CONTACT:** Spence Hanemann at (202) 317–6980 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

### Background

The final regulations (TD 9777) that are the subject of this correction are under section 148 of the Internal Revenue Code.

### Need for Correction

As published, the final regulation (TD 9777) contains errors that may prove to be misleading and are in need of clarification.

### Correction of Publication

Accordingly, the final regulation (TD 9777), that is the subject of FR Doc. 2016–16558, are corrected as follows:

■ 1. On page 46591, in the preamble, the second column, under the paragraph heading “*Applicability Dates*”, a second paragraph is added after the last sentence to read as follows: “In addition, the amendments to § 1.148–3(j) in the Final Regulations apply to bonds subject to § 1.148–3(i). For this purpose, a bond is considered to be subject to § 1.148–3(i) if the issue of which the bond is a part is subject to the version of § 1.148–3(i) published in TD 8476 (58 FR 33510) or any subsequent version.”.

■ 2. On page 46591, in the preamble, the second column, under the paragraph heading “*Effect on Other Documents*”, the first line, the language “As of July 18, 2016, Revenue” is corrected to read “As of October 17, 2016, Revenue”.

**Martin V. Franks,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2016–20086 Filed 8–22–16; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG–2016–0689]

**RIN 1625–AA00**

#### Safety Zone; Upper Mississippi River, St. Louis, MO

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone on the Upper Mississippi River from mile 180 to mile 180.5. This temporary safety zone is necessary to protect persons and property from potential damage and safety hazards during a fireworks

display on and over the navigable waterway. During the period of enforcement, entry into the safety zone is prohibited unless specifically authorized by the Captain of the Port Upper Mississippi River (COTP) or other designated representative.

**DATES:** This rule is effective from 8:30 p.m. to 10:30 p.m. on September 3, 2016.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG–2016–0689 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 LCDR Sean Peterson, Chief of Prevention, Sector Upper Mississippi River, U.S. Coast Guard; telephone 314–269–2332, email [Sean.M.Peterson@uscg.mil](mailto:Sean.M.Peterson@uscg.mil).

## SUPPLEMENTARY INFORMATION:

### I. Table of Abbreviations

BNM Broadcast Notice to Mariners  
CFR Code of Federal Regulations  
COTP Captain of the Port  
DHS Department of Homeland Security  
FR Federal Register  
LNM Local Notice to Mariners  
NPRM Notice of proposed rulemaking  
§ Section  
U.S.C. United States Code  
UMR Upper Mississippi River

### II. Background Information and Regulatory History

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are “impracticable, unnecessary, or contrary to the public interest.” Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a NPRM with respect to this rule because the Coast Guard was not notified of the fireworks display until July 8, 2016. After full review of the details for the planned and locally advertised displays, the Coast Guard determined action is needed to protect people and property from the safety hazards associated with the fireworks display on the UMR near St. Louis, MO. It is impracticable to publish an NPRM because we must establish this safety zone by September 3, 2016.

We are issuing this rule, and under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making it effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of the rule is contrary to the public interest as it would delay the effectiveness of the temporary safety zone needed to respond to potential related safety hazards until after the planned fireworks display.

### III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 33 U.S.C. 1231. The COTP has determined that potential hazards associated with the fireworks display will be a safety concern before, during, and after the display. The purpose of this rule is to ensure safety of vessels and the navigable waters in the safety zone before, during, and after the scheduled event.

### IV. Discussion of the Rule

This rule establishes a safety zone from 8:30 p.m. to 10:30 p.m. on September 3, 2016. The safety zone will cover all navigable waters between miles 180 and 180.5 on the UMR in St. Louis, MO. Exact times of the closures and any changes to the planned schedule will be communicated to mariners using BNM and LNM. The safety zone is intended to ensure the safety of vessels and these navigable waters before, during and after the fireworks display. No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative.

### 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. These rules have not been designated a “significant regulatory action,” under Executive Order 12866. Accordingly, they have not been

reviewed by the Office of Management and Budget.

This temporary final rule establishes a safety zone impacting a one-half mile area on the UMR for a limited time period of two hours. During the enforcement period, vessels are prohibited from entering into or remaining within the safety zone unless specifically authorized by the COTP or other designated representative. Based on the location, limited safety zone area, and short duration of the enforcement period, this rule does not pose a significant regulatory impact. Additionally, notice of the safety zone or any changes in the planned schedule will be made via BNM and LNM. Deviation from this rule may be requested from the COTP or other designated representative and will be considered on a case-by-case basis.

#### 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 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 these rules. 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 above.

#### 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 lasting two hours that will prohibit entry from mile 180 to 180.5 on the UMR. It is categorically excluded from further review under paragraph 34(g) 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, and 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, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 0170.1.

- 2. Add § 165.T08–0689 to read as follows:

#### § 165.T08–0689 Safety Zone; Upper Mississippi River between miles 180 and 180.5; St. Louis, MO.

(a) *Location*. The following area is a safety zone: All waters of the Upper Mississippi River between miles 180 to 180.5, St. Louis, MO.

(b) *Definitions*. As used in this section, *designated representative* means a Coast Guard Patrol Commander, including a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel and a Federal, State, and local officer designated by or assisting the Captain of the Port Upper Mississippi River

(COTP) in the enforcement of the safety zone.

(c) *Regulations*. (1) Under the general safety zone regulations in subpart C of this part, you may not enter the safety zone described in paragraph (a) of this section unless authorized by the COTP or the COTP's designated representative.

(2) To seek permission to enter, contact the COTP or the COTP's representative via VHF–FM channel 16, or through Coast Guard Sector Upper Mississippi River at 314–269–2332. Those in the safety zone must comply with all lawful orders or directions given to them by the COTP or the COTP's designated representative.

(d) *Enforcement periods*. This section will be enforced from 8:30 p.m. to 10:30 p.m. on September 3, 2016.

(e) *Informational Broadcasts*. The COTP or a designated representative will inform the public through broadcast notices to mariners of the enforcement period for the safety zone as well as any changes in the dates and times of enforcement.

Dated: August 17, 2016.

**M.L. Malloy**

*Captain, U.S. Coast Guard, Captain of the Port Upper Mississippi River.*

[FR Doc. 2016–20084 Filed 8–22–16; 8:45 am]

**BILLING CODE 9110–04–P**

### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[EPA–HQ–OAR–2016–0402; FRL–9951–18–OAR]

#### Extension of Deadline for Action on the July 2016 Section 126 Petition From Delaware

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

**ACTION:** Final rule.

**SUMMARY:** In this action, the Environmental Protection Agency (EPA) is determining that 60 days is insufficient time to complete the technical and other analyses and public notice-and-comment process required for our review of a petition submitted by the state of Delaware pursuant to section 126 of the Clean Air Act (CAA). The petition requests that the EPA make a finding that the Brunner Island Steam Electric Station located in York County, Pennsylvania, emit air pollution that significantly contributes to nonattainment and interferes with maintenance of the 2008 and 2015 ozone national ambient air quality standards (NAAQS) in state of

Delaware. Under section 307(d)(10) of CAA, the EPA is authorized to grant a time extension for responding to a petition if the EPA determines that the extension is necessary to afford the public, and the agency, adequate opportunity to carry out the purposes of the section 307(d)'s notice-and-comment rulemaking requirements. By this action, the EPA is making that determination. The EPA is therefore extending the deadline for acting on the petition to no later than March 5, 2017.

**DATES:** This final rule is effective on August 23, 2016.

**ADDRESSES:** The EPA has established a docket for this action under Docket ID No. EPA–HQ–OAR–2016–0402. All documents in the docket are listed on the <http://www.regulations.gov> Web site. Although listed in the index, some information is not publicly available, e.g., Confidential Business Information or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available electronically through <http://www.regulations.gov>.

**FOR FURTHER INFORMATION CONTACT:** Ms. Gobeil McKinley, Office of Air Quality Planning and Standards (C504–04), U.S. EPA, Research Triangle Park, North Carolina 27709, telephone number (919) 541–5246, email: [mckinley.gobeil@epa.gov](mailto:mckinley.gobeil@epa.gov).

#### SUPPLEMENTARY INFORMATION:

#### I. Background and Legal Requirements for Interstate Air Pollution

This is a procedural action to extend the deadline for the EPA to respond to a petition from the state of Delaware filed pursuant to CAA section 126(b). The EPA received the petition on July 7, 2016. The petition requests that the EPA make a finding under section 126(b) of the CAA that the Brunner Island Steam Electric Station located in York County, Pennsylvania, is operating in a manner that emits air pollutants in violation of the provisions of section 110(a)(2)(D)(i)(I) of the CAA with respect to the 2008 and 2015 ozone NAAQS.

Section 126(b) of the CAA authorizes states to petition the EPA to find that a major source or group of stationary sources in upwind states emits or would emit any air pollutant in violation of the prohibition of CAA section 110(a)(2)(D)(i) <sup>1</sup> by contributing

<sup>1</sup> The text of CAA section 126 codified in the United States Code cross references CAA section