

which the refund was made, requesting from the financial institution such information as is necessary to identify whether the financial institution received the refund; whether the financial institution returned, or will return, the refund to the IRS, or if no funds are available for return; whether a deposit was made into the account designated on the claim for refund; and the identity of the deposit account owner to whom the deposit was disbursed.

(ii) *Coordination to recover the amounts transferred.* Recovery of the misdirected direct deposit refund from a financial institution shall follow the procedures established by the Bureau of the Fiscal Service. The Bureau of the Fiscal Service shall request the return of the misdirected direct deposit refund from the financial institution that received it. The IRS may contact the financial institution directly to recover the misdirected direct deposit refund.

(4) *Issuance of replacement refund.* When the IRS has determined that a misdirected direct deposit refund has occurred, the IRS will issue a replacement refund in the full amount of the refund that was misdirected. The replacement refund may be issued as a direct deposit or as a paper check sent to the taxpayer's last known address.

(5) *Applicability of this paragraph (g) to missing refunds.* The provisions of paragraphs (g)(2) through (g)(3)(i) of this section should be used for any refund that was disbursed as a direct deposit and that the taxpayer reports as missing. For example, although a refund that was deposited into an incorrect bank account because the taxpayer transposed two digits in their bank account number is not considered to be a misdirected direct deposit refund, the provisions of paragraphs (g)(2) through (g)(3)(i) of this section should be used. If the application of these procedures results in an amount recovered by the IRS, the recovered amount will be refunded or credited as allowed by law.

(h) *Applicability dates.* * * * Paragraph (g) of this section applies to reports described in paragraph (g)(2)(ii) of this section made after December 22, 2020.

Sunita Lough,
Deputy Commissioner for Services and Enforcement.

Approved: December 8, 2020.

David J. Kautter,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2020–28167 Filed 12–18–20; 4:15 pm]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2020–0716]

RIN 1625–AA00

Safety Zone; Pipeline Testing; Tampa Bay, Gibsonton, FL

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for certain waters in the navigable waters of Tampa Bay, Gibsonton, FL. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by pipeline pressure testing in the area. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port St. Petersburg.

DATES: This rule is effective from 12:01 a.m. on January 1, 2021, through 7:00 a.m. on January 4, 2021.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG–2020–0716 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 Marine Science Technician First Class Michael D. Shackleford, Sector St. Petersburg Prevention Department, Coast Guard; telephone (813) 228–2191, email Michael.D.Shackleford@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

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 notice of proposed rulemaking (NPRM) with respect to this rule because it would be impracticable. The Coast Guard was unable to publish an NPRM and hold a comment period for this rulemaking due to the short time period the Captain of the Port St. Petersburg (COTP) was notified of the need for the safety zone. It is necessary for the Coast Guard to establish this safety zone by January 1, 2021, in order to ensure the appropriate level of protection exists in order to mitigate the potential safety hazards associated with pipeline pressure testing in the event of an explosion.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule for the same reasons stated in the preceding paragraph.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034. The COTP has determined that potential hazards associated with pipeline pressure testing starting January 1, 2021 will be a safety concern for anyone within this safety zone in the event of an explosion. This rule is needed to protect personnel, vessels, and the marine environment in the navigable waters within the safety zone while the testing is occurring.

IV. Discussion of the Rule

This rule establishes a safety zone from 12:00 a.m. on January 1, 2021, until 7:00 a.m. on January 4, 2021. The safety zone will cover all navigable waters of Tampa Bay, east of a line formed by connecting the points of 27°48'9" N, 082°24'56" W and 27°48'0" N, 082°24'56" W. The duration of the zone is intended to protect personnel, vessels, and the marine environment in these navigable waters while pipeline pressure testing is occurring. 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 13771 directs agencies to control regulatory costs through a budgeting process. This rule has not been designated a “significant regulatory action,” under Executive Order 12866. Accordingly, this rule has not been reviewed by the Office of Management and Budget (OMB), and pursuant to OMB guidance it is exempt from the requirements of Executive Order 13771.

This regulatory action determination is based on the size, location, duration, and time-of-day of the safety zone. This area of Tampa Bay is not in a critical navigation area.

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 this rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please call or email 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.

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 Directive 023–01, Rev. 1, associated implementing instructions, and Environmental Planning COMDTINST 5090.1 (series), 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 approximately 4 days that will prohibit entry to all navigable waters of Tampa Bay, east of a line formed by connecting the points of 27°48’9” N, 082°24’56” W and 27°48’0” N, 082°24’56” W. It is categorically excluded from further review under paragraph L60 of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 1. A Memorandum for Record supporting this determination is available in the docket. For instructions on locating the docket, see the **ADDRESSES** section of this preamble.

G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to call or email 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, Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

PART 165—SAFETY ZONE; PIPELINE TESTING; TAMPA BAY, GIBSONTON, FL

- 1. The authority citation for part 165 continues to read as follows:

Authority: 46 U.S.C. 70034; 46 U.S.C. 70051; 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.T07–0716 to read as follows:

§ 165.T07–0716 Safety Zone; Pipeline Testing; Tampa Bay, Gibsonton, FL.

(a) *Location.* The following regulated area is a safety zone: All navigable waters of Tampa Bay, east of a line formed by connecting the points of 27°48’9” N, 082°24’56” W and 27°48’0” N, 082°24’56” W in the vicinity of Gibsonton, Florida.

(b) *Definition.* The term “designated representative” means Coast Guard Patrol Commanders, including Coast Guard coxswains, petty officers, and other officers operating Coast Guard vessels, and Federal, state, and local officers designated by or assisting the

Captain of the Port St. Petersburg in the enforcement of the regulated area.

(c) *Regulations.* (1) All persons and vessels are prohibited from entering, transiting through, anchoring in, or remaining within the regulated area unless authorized by the Captain of the Port St. Petersburg or a designated representative.

(2) Designated representatives may control vessel traffic throughout the enforcement area as determined by the prevailing conditions.

(3) Persons and vessels may request authorization to enter, transit through, anchor in, or remain within the regulated areas by contacting the Captain of the Port St. Petersburg by telephone at (727) 824-7506, or a designated representative via VHF radio on channel 16. If authorization is granted by the Captain of the Port St. Petersburg or a designated representative, all persons and vessels receiving such authorization must comply with the instructions of the Captain of the Port St. Petersburg or a designated representative.

(d) *Enforcement period.* This rule will be enforced daily from 12:01 a.m. on January 1, 2021, through 7:00 a.m. on January 4, 2021.

Dated: December 16, 2020.

Matthew A. Thompson,

Captain, U.S. Coast Guard, Captain of the Port St. Petersburg.

[FR Doc. 2020-28161 Filed 12-21-20; 8:45 am]

BILLING CODE 9110-04-P

POSTAL SERVICE

39 CFR Part 20

International Mailing Services: Mailing Services Product and Price Changes

AGENCY: Postal Service™.

ACTION: Final action.

SUMMARY: On October 15, 2020, the Postal Service published proposed product and price changes to reflect a notice of price adjustments filed with the Postal Regulatory Commission (PRC). The PRC found that price adjustments contained in the Postal Service's notification may go into effect on January 24, 2021. The Postal Service will revise Notice 123, *Price List* to reflect the new prices.

DATES: The revisions to Notice 123, *Price List*, are effective January 24, 2021.

FOR FURTHER INFORMATION CONTACT: Kathy Frigo at 202-268-4178.

SUPPLEMENTARY INFORMATION:

I. Proposed Rule and Response

On October 9, 2020, the Postal Service filed a notice with the PRC in Docket Number R2021-1 of mailing services price adjustments to be effective on January 24, 2021. On October 15, 2020, USPS® published a notification of proposed product and price changes in the **Federal Register** entitled "International Mailing Services: Proposed Product and Price Changes—CPI" (85 FR 65310). The notification included price changes that the Postal Service would adopt for products and services covered by *Mailing Standards of the United States Postal Service*, *International Mail Manual* (IMM®) and publish in Notice 123, *Price List*, on Postal Explorer® at *pe.usps.com*. The Postal Service received no comments.

II. Decision of the Postal Regulatory Commission

As stated in the PRC's Order No. 5757, issued on November 18, 2020, in PRC Docket No. R2021-1, the PRC found that the prices in the Postal Service's notification may go into effect on January 24, 2021. The new prices will accordingly be posted in Notice 123, *Price List* on Postal Explorer at *pe.usps.com*.

Joshua J. Hofer,

Attorney, Federal Compliance.

[FR Doc. 2020-27021 Filed 12-21-20; 8:45 am]

BILLING CODE 7710-12-P

POSTAL SERVICE

39 CFR Part 111

New Mailing Standards for Domestic Mailing Services Products

AGENCY: Postal Service™.

ACTION: Final rule.

SUMMARY: On October 9, 2020, the Postal Service (USPS®) filed a notice of mailing services price adjustments with the Postal Regulatory Commission (PRC), effective January 24, 2021. This final rule contains the revisions to *Mailing Standards of the United States Postal Service*, *Domestic Mail Manual* (DMM®) to implement the changes coincident with the price adjustments.

DATES: *Effective Date:* January 24, 2021.

FOR FURTHER INFORMATION CONTACT: Jacqueline Erwin at (202) 268-2158 or Dale Kennedy at (202) 268-6592.

SUPPLEMENTARY INFORMATION: On November 18, 2020, the PRC favorably reviewed the price adjustments proposed by the Postal Service. The price adjustments and DMM revisions are scheduled to become effective on

January 24, 2021. Final prices are available under Docket No. R2021-1 (Order No. 5757) on the Postal Regulatory Commission's website at *www.prc.gov*.

Seamless Acceptance Incentive

USPS is providing a \$.001 per mailpiece incentive. The incentive is available for First-Class Mail, USPS Marketing Mail, Periodicals and Bound Printed Matter mail flats that use the Full-Service Intelligent Mail barcode (IMb) option. The change provides an incentive to the Electronic Documentation (eDoc) submitters (with a Seamless CRID and an Enterprise Payment System Account) for adoption of the program. The incentive would be based on the eDoc submitter's Customer Registration ID (CRID).

A Seamless Mailer is defined by their CRID's status in PostalOne! as "Seamless Acceptance." Note: Seamless Parallel does not qualify for the discount. The proposal is to allow Electronic Documentation (eDoc) submitters to receive a Seamless Acceptance incentive for the pieces that claim Full-Service prices in the mailing, provided the eDoc submitter has an Enterprise Payment account that is used for the incentive.

- The incentive is available to all eDoc submitters with a Seamless Acceptance CRID and an Enterprise Payment account who enroll in PostalOne!

- The incentive is applied to the Enterprise Payment account that corresponds with the permit selected during registration to receive the discount.

- A permit that corresponds with an Enterprise Payment trust or ACH debit account must be selected, in *PostalOne!*, to receive the incentive. Trust accounts will receive the incentive upon postage statement finalization and ACH debit accounts will receive the incentive as a daily aggregate.

- *Mail.dat changes:* No impact—Use existing Segment Record's (.seg) "eDoc Sender CRID" field to identify the CRID of the eDoc submitter.

- *Mail.XML changes:* No impact—Use existing OpenMailingGroupRequest > MailingGroupData > MailingFacilityfield to identify the CRID of the eDoc submitter.

- *Postage Statement Changes:* No impact—For eligible mailings the postage may be paid using any authorized payment account.

- *Intelligent Mail for Small Business—Mailing Agent CRID* (same as Permit Holder CRID) is used as the eDoc Submitter CRID.