

services. The Government of Costa Rica or its designated representative is required to deposit a certified or cashier's check with APHIS for the amount of the costs estimated by APHIS. If the deposit is not sufficient to meet all costs incurred by APHIS, the agreement further requires the Government of Costa Rica or its designated representative to deposit with APHIS a certified or cashier's check for the amount of the remaining costs, as determined by APHIS, before the services will be completed. After a final audit at the conclusion of each shipping season, any overpayment of funds would be returned to the Government of Costa Rica or its designated representative or held on account until needed.

* * * * *

Done in Washington, DC, this 26th day of October 2011.

Kevin Shea,

Acting Administrator, Animal and Plant Health Inspection Service.

[FR Doc. 2011-28253 Filed 10-31-11; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 31 and 301

[REG-136565-09]

RIN 1545-BJ06

Extending Religious and Family Member FICA and FUTA Exceptions To Disregard Entities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations to extend the exceptions from taxes under the Federal Insurance Contributions Act ("FICA") and the Federal Unemployment Tax Act ("FUTA") under sections 3121(b)(3), 3127, and 3306(c)(5) to entities that are disregarded as separate from their owners for federal tax purposes. The temporary regulations also clarify the existing rule that the owners of disregarded entities, except for qualified subchapter S subsidiaries, are responsible for backup withholding and related information reporting requirements under section 3406. The text of those regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by January 30, 2012.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG-136565-09), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. to 4 p.m. to CC:PA:LPD:PR (REG-136565-09), Courier's Desk, Internal Revenue Service, 1111 Constitution Ave. NW., Washington, DC. Alternatively, taxpayers may submit electronic comments via the Federal eRulemaking Portal at <http://www.regulations.gov> (indicate IRS and REG-136565-09).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Joseph Perera, at (202) 622-6040; concerning submissions of comments or requests for a hearing, Oluwafunmilayo (Funmi) Taylor at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** contain amendments to Employment Tax Regulations (26 CFR part 31) and the Procedure and Administration Regulations (26 CFR part 301). The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations. Generally, the regulations allow certain disregarded entities under § 301.7701-2 that are treated as corporations for employment tax purposes, to qualify for the FICA and FUTA exceptions of sections 3121(b)(3), 3127, and 3306(c)(5) by treating the owner of the disregarded entity as the employer for purposes of applying those sections. Additionally, the regulations clarify the existing rule that the owners of disregarded entities, other than qualified subchapter S subsidiaries are responsible for backup withholding and related information reporting requirements on reportable payments.

Proposed Effective/Applicability Date

The regulations, as proposed, apply to wages paid on or after November 1, 2011.

However, the rules in these proposed regulations may be relied on by taxpayers for wages paid after December 31, 2008.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be made available for public inspection and copying.

Drafting Information

The principal author of these regulations is Joseph Perera, Office of Associate Chief Counsel (Tax Exempt & Government Entities).

List of Subjects

26 CFR Part 31

Employment taxes, Income Taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social Security, Unemployment compensation.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recording requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 31 and 301 are proposed to be amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Paragraph 1. The authority citation for part 31 continues to read in part as follows:

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

Par. 2. Section 31.3121(b)(3)–1 is amended by:

1. Revising paragraph (c).
 2. Adding paragraphs (d) and (e).
- The revision and addition read as follows:

§ 31.3121(b)(3)–1 Family Employment.

* * * * *

(c) [The text of the proposed amendment to § 31.3121(b)(3)–1(c) is the same as the text of § 31.3121(b)(3)–1T(c) published elsewhere in this issue of the **Federal Register**].

(d) [The text of the proposed amendment to § 31.3121(b)(3)–1(d) is the same as the text of § 31.3121(b)(3)–1T(d) published elsewhere in this issue of the **Federal Register**].

(e) [The text of the proposed amendment to § 31.3121(b)(3)–1(e) is the same as the text of § 31.3121(b)(3)–1T(e) published elsewhere in this issue of the **Federal Register**].

Par. 3. Section 31.3127–1 is added to read as follows:

§ 31.3127–1 Exceptions for employers and their employees where both are members of religious faiths opposed to participation in Social Security Act programs.

[The text of the proposed § 31.3127–1 is the same as the text of § 31.3127–1T published elsewhere in this issue of the **Federal Register**].

Par. 4. Section 31.3306(c)(5)–1 is amended by:

1. Revising paragraph (c).
 2. Adding paragraphs (d) and (e).
- The revision and addition read as follows:

§ 31.3306(c)(5)–1 Family Employment.

* * * * *

(c) [The text of the proposed amendment to § 31.3306(c)(5)–1(c) is the same as the text of § 31.3306(c)(5)–1T(c) published elsewhere in this issue of the **Federal Register**].

(d) [The text of the proposed amendment to § 31.3306(c)(5)–1(d) is the same as the text of § 31.3306(c)(5)–1T(d) published elsewhere in this issue of the **Federal Register**].

(e) [The text of the proposed amendment to § 31.3306(c)(5)–1(e) is the same as the text of § 31.3306(c)(5)–1T(e) published elsewhere in this issue of the **Federal Register**].

PART 301—PROCEDURE AND ADMINISTRATION

Par. 5. The authority citation for part 301 continues to read in part as follows:

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

Par. 6. Section 301.7701–2 is amended by:

1. Revising paragraph (c)(2)(iv)(A).

2. Redesignating paragraph (c)(2)(iv)(C) as paragraph (c)(2)(iv)(D) and adding new paragraph (c)(2)(iv)(C).

3. Adding a sentence at the end of paragraph (e)(5).

The additions and revisions read as follows:

§ 301.7701–2 Business entities; definitions.

* * * * *

(c) * * *

(2) * * *

(iv) * * *

(A) [The text of the proposed amendment to § 301.7701–2(c)(2)(iv)(A) is the same as the text of § 301.7701–2T(c)(2)(iv)(A) published elsewhere in this issue of the **Federal Register**].

(B) * * *

(C) [The text of the proposed amendment to § 301.7701–2(c)(2)(iv)(C) is the same as the text of § 301.7701–2T(c)(2)(iv)(C) published elsewhere in this issue of the **Federal Register**].

* * * * *

(e) * * *

(5) * * * [The text of the proposed amendment to § 301.7701–2(e)(5) is the same as the text of § 301.7701–2T(e)(5) published elsewhere in this issue of the **Federal Register**].

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Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2011–28177 Filed 10–31–11; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Parts 135 and 136

[USCG–2004–17697]

RIN 1625–AA03

Claims Procedures Under the Oil Pollution Act of 1990

AGENCY: Coast Guard, DHS.

ACTION: Notice of inquiry.

SUMMARY: The Coast Guard is developing a supplemental notice of proposed rulemaking (SNPRM) to finalize a 1992 interim rule that set forth the Oil Pollution Act of 1990 (OPA'90) claims procedures and removed certain conflicting and superseded regulations from the Code of Federal Regulations. Before publishing the SNPRM, the Coast Guard is inviting members of the public to respond to questions and offer comments on their experience to date

with the OPA'90 claims procedures and on whether additional pre-OPA'90 rules should be removed from the Code of Federal Regulations. The Coast Guard is also inviting the public to provide background information and cost data that will better inform the regulatory assessment for this rulemaking.

DATES: Comments and related material must either be submitted to our online docket via <http://www.regulations.gov> on or before January 30, 2012, or reach the Docket Management Facility by that date.

ADDRESSES: You may submit comments identified by docket number USCG–2004–17697 using any one of the following methods:

(1) *Federal eRulemaking Portal:*

<http://www.regulations.gov>.

(2) *Fax:* (202) 493–2251.

(3) *Mail:* Docket Management Facility (M–30), U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC 20590–0001.

(4) *Hand delivery:* Same as mail address above, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The telephone number is (202) 366–9329.

To avoid duplication, please use only one of these four methods. See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section below for additional instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notice, call or email Benjamin H. White, National Pollution Funds Center, U.S. Coast Guard, telephone (202) 493–6863, email Benjamin.H.White@uscg.mil. If you have questions on viewing or submitting material to the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone (202) 366–9826.

SUPPLEMENTARY INFORMATION:

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