

(b) * * *

(4) Amounts withheld under section 3405, relating to withholding on pensions, annuities, IRAs, and certain other deferred income;

(5) Amounts withheld under section 3406, relating to backup withholding with respect to reportable payments; and

(6) Amounts withheld under section 3402(t), relating to certain payments made by government entities.

* * * * *

(e) *Effective/applicability date.*

Section 31.6302-4(d) applies to deposits and payments made after December 31, 2010. Paragraph (b)(6) of this section relating to certain payments made by government entities applies to payments made by government entities under section 3402(t) made after December 31, 2012.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

Approved: April 26, 2011.

Michael Mundaca,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2011-10760 Filed 5-6-11; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Parts 3, 100, and 165

[Docket No. USCG-2011-0368]

RIN 1625-ZA30

Reorganization of Sector North Carolina; Technical Amendment

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: This rule makes non-substantive amendments to reflect the Coast Guard's reorganization of Sector North Carolina. The amendments describe the boundaries of Sector North Carolina's Marine Inspection Zone and Captain of the Port Zone, and provide updated contact information.

DATES: This final rule is effective May 9, 2011.

ADDRESSES: Materials mentioned in this preamble as being available in the docket are part of docket USCG-2011-0368 and are available for inspection or copying at the 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,

between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may also find this docket online at <http://www.regulations.gov>, inserting USCG-2011-0368 in the "Enter Keyword or ID" box, and then clicking "Search."

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or e-mail LT Kevin Sullivan, Sector North Carolina, Coast Guard; telephone 910-343-3876, e-mail Kevin.J.Sullivan2@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION:

Table of Contents

- I. Regulatory History
- II. Abbreviations
- III. Basis and Purpose
- IV. Background
- V. Discussion of Changes
- VI. Regulatory Analyses
 - A. Executive Order 12866 and Executive Order 13563
 - B. Small Entities
 - C. Assistance for Small Entities
 - D. Collection of Information
 - E. Federalism
 - F. Unfunded Mandates Reform Act
 - G. Taking of Private Property
 - H. Civil Justice Reform
 - I. Protection of Children
 - J. Indian Tribal Governments
 - K. Energy Effects
 - L. Technical Standards
 - M. Environment

I. Regulatory History

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. The Coast Guard finds that this rule is exempt from notice and comment rulemaking requirements under 5 U.S.C. 553(b)(A) because the changes involve agency organization. The Coast Guard also finds good cause exists under 5 U.S.C. 553(b)(B) for not publishing an NPRM because the changes will have no substantive effect on the public, and notice and comment are therefore unnecessary. For the same reasons, the Coast Guard finds good cause under 5 U.S.C. 553(d)(3) to make the rule effective fewer than 30 days after publication in the **Federal Register**.

II. Abbreviations

COTP Captain of the Port
 DHS Department of Homeland Security
 FR **Federal Register**
 MSU Marine Safety Unit
 NPRM Notice of Proposed Rulemaking
 § Section symbol
 U.S.C. United States Code

III. Basis and Purpose

The Coast Guard has reorganized Sector North Carolina. The Coast Guard has the authority to do so under 14 U.S.C. 92, which gives the Secretary of Homeland Security the authority to establish the limits of, consolidate, discontinue, and re-establish Coast Guard districts; and DHS Delegation 0170.1, which delegates that authority to the Coast Guard.

The previous organization of Sector North Carolina was described in regulations, which also contain contact details and other references to Sector North Carolina. This technical amendment updates those regulations so that they contain current information.

IV. Background

Sector North Carolina was established by a 2007 technical amendment that updated regulations to reflect a broad sector realignment (72 FR 36316, July 2, 2007). At that time, Sector North Carolina's office was located in Fort Macon, NC, with a Marine Safety Unit (MSU) in Wilmington, NC, responsible for the Cape Fear River Marine Inspection and Captain of the Port (COTP) Zones. Various regulations addressing marine events, safety zones, and regulated navigational areas contained references to Sector North Carolina, MSU Wilmington, and the Cape Fear River Marine Inspection and COTP Zones.

The Coast Guard has now reorganized Sector North Carolina by moving the Sector office to Wilmington, NC and by disestablishing MSU Wilmington and the Cape Fear River Marine Inspection and COTP Zones. This reorganization is intended to improve field-level operations in the region and improve access to the Sector Commander for the industry within the Port of Wilmington. The consolidation into one COTP zone will strengthen unity of command in the Sector North Carolina area of responsibility and provide a single interface point for state and local officials.

V. Discussion of Changes

This rule amends 33 CFR part 3 to reflect the new organization of Sector North Carolina. The revised § 3.25-20 indicates that Sector North Carolina's office is located in Wilmington, NC, rather than in Fort Macon, NC, and eliminates the separate description of the Cape Fear River Marine Inspection and COTP Zones. The boundaries of the Sector's Marine Inspection Zone and COTP Zone are otherwise unchanged, except for the correction of a typographical error that previously had

placed the offshore boundary outside the exclusive economic zone.

This rule also amends 33 CFR part 100, addressing special local regulations for marine events in the Fifth Coast Guard District. Specifically, it removes § 100.501(d)(5), which had referred to the Cape Fear River COTP Zone, and revises § 100.501(d) to provide updated contact information.

This rule amends several sections of 33 CFR part 165 affecting safety zones and a regulated navigation area. Specifically, it provides updated contact information and updated COTP designations in §§ 165.506, 165.514, 165.515, 165.518, 165.530, and 165.540. These changes do not place any new requirements on the public.

VI. Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on 13 of these statutes or executive orders.

A. Executive Order 12866 and Executive Order 13563

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, as supplemented by Executive Order 13563, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. Because this rule involves internal agency organization and non-substantive changes, it will not impose any costs on the public.

B. Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. 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. This rule does not require a general NPRM and therefore is exempt from the requirements of the Regulatory Flexibility Act. Although this rule is exempt, we have considered its potential impact on small entities and found that it will not have a significant economic impact on a substantial number of small entities.

C. Assistance for Small Entities

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.

D. Collection of Information

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

E. Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this rule under that Order and have determined that it does not have implications for federalism.

F. 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.

G. Taking of Private Property

This rule will not cause a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

H. Civil Justice Reform

This rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

I. Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not create an environmental risk to health or risk to safety that may disproportionately affect children.

J. Indian Tribal Governments

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.

K. Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a “significant energy action” under that order because it is not a “significant regulatory action” under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

L. Technical Standards

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies. This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

M. Environment

We have analyzed this rule under Department of Homeland Security Management Directive 023–01 and

Commandant Instruction M16475.ID, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have concluded 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 is categorically excluded under section 2.B.2, figure 2–1, paragraph (34)(a) of the Instruction. This rule involves editorial or procedural regulations. An environmental analysis checklist and a categorical exclusion determination are available in the docket where indicated under **ADDRESSES**.

List of Subjects

33 CFR Part 3

Organization and functions
(Government agencies).

33 CFR Part 100

Marine safety, Navigation (water),
Reporting and recordkeeping
requirements, and Waterways.

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 parts 3, 100, and 165 as follows:

PART 3—COAST GUARD AREAS, DISTRICTS, SECTORS, MARINE INSPECTION ZONES, AND CAPTAIN OF THE PORT ZONES

- 1. The authority citation for part 3 continues to read as follows:

Authority: 14 U.S.C. 92; Pub. L. 107–296, 116 Stat. 2135; Department of Homeland Security Delegation No. 0170.1, para. 2(23).

- 2. Revise § 3.25–20 to read as follows:

§ 3.25–20 Sector North Carolina Marine Inspection Zone and Captain of the Port Zone.

Sector North Carolina's office is located in Wilmington, NC. The boundary of Sector North Carolina's Marine Inspection Zone and Captain of the Port Zone starts at the sea on the North Carolina-Virginia border at 36 deg 33.04 min N. latitude, 75 deg 52.05 min W. longitude, and proceeds westerly along the North Carolina-Virginia boundary to the Tennessee boundary; thence southwesterly along the North Carolina-Tennessee boundary to the Georgia boundary and then to the South Carolina boundary; thence easterly along the North Carolina-South Carolina

boundary on the sea at 33 deg 51.06 min N. latitude, 78 deg 32.46 min W. longitude. The offshore boundary starts at the North Carolina-South Carolina border and proceeds southeasterly to the outermost extent of the EEZ at 31 deg 42.1 min N. latitude, 74 deg 30.75 min W. longitude; thence northeasterly along the outermost extent of the Exclusive Economic Zone to a point at 36 deg 32.99 min N. latitude, 71 deg 29.56 min W. longitude; thence west to the North Carolina-Virginia border at a point 36 deg 33.04 min N. latitude, 75 deg 52.05 min W. longitude.

PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

- 3. The authority citation for part 100 continues to read as follows:

Authority: 33 U.S.C. 1233.

- 4. Amend § 100.501 by revising paragraph (d)(4) to read as follows and removing paragraph (d)(5).

§ 100.501 Special Local Regulations; Marine Events in the Fifth Coast Guard District.

* * * * *

(d) * * *

(4) Coast Guard Sector North Carolina—Captain of the Port Zone, North Carolina: (877) 229–0770 or (910) 772–2200.

* * * * *

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

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

Authority: 33 U.S.C. 1231; 46 U.S.C. Chapter 701, 3306, 3703; 50 U.S.C. 191, 195; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Pub. L. 107–295, 116 Stat. 2064; Department of Homeland Security Delegation No. 0170.1.

- 6. Amend § 165.506 to revise paragraph (c)(4) to read as follows:

§ 165.506 Safety Zones; Fifth Coast Guard District Fireworks Displays.

* * * * *

(c) * * *

(4) Coast Guard Sector North Carolina—Captain of the Port Zone, Wilmington, NC: (877) 229–0770 or (910) 772–2200.

* * * * *

- 7. Amend § 165.514 as follows:

- a. In paragraph (b) introductory text and paragraph (c)(1), remove the word “Wilmington” wherever it appears and add, in its place, the words “North Carolina”; and

- b. Revise the last sentence in paragraph (d) to read as follows:

§ 165.514 Safety Zone: Atlantic Intracoastal Waterway and connecting waters, vicinity of Marine Corps Base Camp Lejeune, North Carolina.

* * * * *

(d) * * * The Captain of the Port may be contacted at Sector North Carolina by telephone at (877) 229–0770 or (910) 772–2200.

- 8. Amend § 165.515 as follows:

- a. In paragraph (b), remove the word “Wilmington.”; and

- b. Revise the first sentence after the italic heading in paragraph (c) to read as follows:

§ 165.515 Safety Zone: Cape Fear River, Wilmington, North Carolina.

* * * * *

(c) * * * The Captain of the Port and the Command Duty Officer at Sector North Carolina can be contacted at telephone number (877) 229–0770 or (910) 772–2200. * * *

* * * * *

§ 165.518 [Amended]

- 9. In § 165.518(c)(7), remove the text “Wilmington: (910) 772–2200 or (910) 254–1500” and add, in its place, the text “North Carolina: (877) 229–0770 or (910) 772–2200”.

- 10. Amend § 165.530 as follows:

- a. In paragraph (a), remove the word “Wilmington”;

- b. Revise the first sentence of paragraph (b)(1) to read as follows; and
- c. Revise paragraph (b)(3) to read as follows:

§ 165.530 Safety Zone: Cape Fear and Northeast Cape Fear Rivers, NC.

* * * * *

(b) * * *

(1) The Captain of the Port and the Command Duty Officer at Sector North Carolina can be contacted at telephone number (877) 229–0770 or (910) 772–2200. * * *

* * * * *

(3) Sector North Carolina will notify the maritime community of periods during which this safety zone will be in effect by providing advance notice of scheduled arrivals and departures of loaded hazardous materials vessels via a marine Broadcast Notice to Mariners.

* * * * *

§ 165.540 [Amended]

- 11. In § 165.540(f)(10), remove the word “Wilmington” and add, in its place, the words “North Carolina”.

Dated: May 4, 2011.

Kathryn A. Sinniger,
Chief, Office of Regulations and
Administrative Law, U.S. Coast Guard.

[FR Doc. 2011–11261 Filed 5–6–11; 8:45 am]

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