

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[TD 9554]

RIN 1545-BJ07

Extending Religious and Family Member FICA and FUTA Exceptions to Disregarded Entities; Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to final and temporary regulations.

SUMMARY: This document describes a correction to final and temporary regulations (TD 9554) extending the exceptions from taxes under the Federal Insurance Contributions Act ("FICA") and the Federal Unemployment Tax Act ("FUTA") under sections 3121(b)(3) (concerning individuals who work for certain family members), 3127 (concerning members of religious faiths), and 3306(c)(5) (concerning persons employed by children and spouses and children under 21 employed by their parents) of the Internal Revenue Code ("Code") 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. These regulations were published in the **Federal Register** on Tuesday, November 1, 2011 (76 FR 67363).

DATES: This correction is effective on November 10, 2011, and is applicable on November 1, 2011.

FOR FURTHER INFORMATION CONTACT: Joseph Perera, (202) 622-6040 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The correction notice that is the subject of this document is under section 7701 of the Internal Revenue Code.

Need for Correction

As published, final and temporary regulations (TD 9554) contain an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of final and temporary regulations (TD 9554), which was the subject of FR Doc. 2011-28176, is corrected as follows:

On page 67366, column 1, under an amendatory instruction, the language "**Par. 9.** Section 301.7701-2T is revised to read as follows:" is removed and is replaced with the new language "**Par. 9.** Section 301.7701-2T is added to read as follows:" in its place.

LaNita Van Dyke,

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

[FR Doc. 2011-29087 Filed 11-9-11; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 300**

[EPA-HQ-SFUND-1983-0002; FRL-9488-7]

National Oil and Hazardous Substance Pollution Contingency Plan; National Priorities List: Partial Deletion of the Tar Lake Superfund Site

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The U.S. Environmental Protection Agency (EPA) Region 5 is publishing a direct final Notice of Partial Deletion of the following two parcels of the Tar Lake Superfund Site (Site) located in Mancelona, Michigan from the National Priorities List (NPL): The non-East Tailings Area (ETA) part of property PIN 05-11-129-006-00 (41.4 acres); and the non-ETA part of property PIN 05-11-129-007-00 (33.63 acres). Refer to Figures 1 to 3 in the deletion docket to view the location of the two parcels being proposed for deletion. The NPL, promulgated pursuant to section 105 of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) of 1980, as amended, is an appendix to the National Oil and Hazardous Substances Pollution Contingency Plan (NCP). This direct final partial deletion is being published by EPA with the concurrence of the State of Michigan, through the Michigan Department of Environmental Quality (MDEQ), because EPA has determined that all appropriate response actions at these two parcels under CERCLA, other than operation, maintenance and five-year reviews, have been completed. However, this partial deletion does not preclude future actions under Superfund.

This partial deletion pertains only to the two property PINs listed above. The deletion of these two parcels from the Site affects all surface soils, subsurface

soils, structures and groundwater within the boundaries of these parcels. In 2005, the ETA, approximately 45.49 acres in the northeastern part of the Site, was deleted from the NPL when EPA determined that the ETA was acceptable for unrestricted use and unlimited exposure (UU/UE). The two parcels being proposed for deletion are adjacent to and south of the ETA. The remaining areas of the Site will remain on the NPL and are not being considered for deletion as part of this action.

DATES: This direct final partial deletion is effective January 9, 2012 unless EPA receives adverse comments by December 12, 2011. If adverse comments are received, EPA will publish a timely withdrawal of the direct final partial deletion in the **Federal Register** informing the public that the partial deletion will not take effect.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-HQ-SFUND-1983-0002, by one of the following methods:

- **Email:** Karen Cibulskis, Remedial Project Manager, at cibulskis.karen@epa.gov or Megan McSeveney, Community Involvement Coordinator, at mcseveney.megan@epa.gov.
- **Fax:** Gladys Beard, Deletion Process Manager, at (312) 697-2077.
- **Mail:** Karen Cibulskis, Remedial Project Manager, U.S. Environmental Protection Agency, Region 5 (SR-6J), 77 West Jackson Boulevard, Chicago, IL 60604, (312) 886-1843; or Megan McSeveney, Community Involvement Coordinator, U.S. Environmental Protection Agency (SI-7J), 77 West Jackson Boulevard, Chicago, IL 60604, (312) 886-1972 or (800) 621-8431.
- **Hand delivery:** Megan McSeveney, Community Involvement Coordinator, U.S. Environmental Protection Agency, (SI-7J), 77 West Jackson Boulevard, Chicago, IL 60604. Such deliveries are only accepted during the docket's normal hours of operation and special arrangements should be made for deliveries of boxed information. The normal business hours are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.

Instruction: Direct your comments to Docket ID No. EPA-HQ-SFUND-1983-0002. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information