

performed as a matter of course in the preparation or manufacture of finished goods.

(c) *Documentation.* The provisions of paragraphs (a), (b), and (c) of § 10.8 of this part, relating to the documentary requirements for goods entered under subheading 9802.00.40 or 9802.00.50, HTSUS, will apply in connection with the entry of goods which are returned from Oman after having been exported for repairs or alterations and which are claimed to be duty free.

## PART 24—CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE

■ 4. The general authority citation for Part 24 and the specific authority for § 24.23 continue to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 58a-58c, 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States) 1505, 1520, 1624; 26 U.S.C. 4461, 4462; 31 U.S.C. 9701; Public Law. 107-296, 116 Stat. 2135 (6 U.S.C. 1 *et seq.*).

\* \* \* \* \*

Section 24.23 also issued under 19 U.S.C. 3332;

\* \* \* \* \*

■ 5. Section 24.23 is amended by adding paragraph (c)(10) to read as follows:

### § 24.23 Fees for processing merchandise.

\* \* \* \* \*

(c) \* \* \*

(10) The ad valorem fee, surcharge, and specific fees provided under paragraphs (b)(1) and (b)(2)(i) of this section will not apply to goods that qualify as originating goods under § 202 of the United States—Oman Free Trade Agreement Implementation Act (see also General Note 31, HTSUS) that are entered, or withdrawn from warehouse

for consumption, on or after January 1, 2009.

\* \* \* \* \*

## PART 162—INSPECTION, SEARCH, AND SEIZURE

■ 6. The authority citation for Part 162 continues to read in part as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 66, 1592, 1593a, 1624.

\* \* \* \* \*

■ 7. Section 162.0 is amended by revising the last sentence to read as follows:

### § 162.0 Scope.

\* \* \* Additional provisions concerning records maintenance and examination applicable to U.S. importers, exporters, and producers under the U.S.-Chile Free Trade Agreement, the U.S.-Singapore Free Trade Agreement, the Dominican Republic-Central America-U.S. Free Trade Agreement, the U.S.-Morocco Free Trade Agreement, the U.S.-Bahrain Free Trade Agreement, and the U.S.-Oman Free Trade Agreement are contained in Part 10, Subparts H, I, J, M, N, and P of this chapter, respectively.

## PART 163—RECORDKEEPING

■ 8. The authority citation for Part 163 continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 66, 1484, 1508, 1509, 1510, 1624.

■ 9. Section 163.1(a)(2) is amended by re-designating paragraph (a)(2)(xii) as paragraph (a)(2)(xiii) and adding a new paragraph (a)(2)(xii) to read as follows:

## § 163.1 Definitions.

\* \* \* \* \*

(a) \* \* \*

(2) \* \* \*

(xii) The maintenance of any documentation that the importer may have in support of a claim for preferential tariff treatment under the United States-Oman Free Trade Agreement (OFTA), including an OFTA importer's declaration.

\* \* \* \* \*

■ 10. The Appendix to Part 163 is amended by adding new listings under section IV in numerical order to read as follows:

### Appendix to Part 163—Interim (a)(1)(A) List

\* \* \* \* \*

IV. \* \* \*

§ 10.865 OFTA records that the importer may have in support of an OFTA claim for preferential tariff treatment, including an importer's declaration.

§ 10.883 OFTA TPL certificate of eligibility.

§ 10.884 OFTA TPL declaration.

\* \* \* \* \*

## PART 178—APPROVAL OF INFORMATION COLLECTION REQUIREMENTS

■ 11. The authority citation for Part 178 continues to read as follows:

**Authority:** 5 U.S.C. 301; 19 U.S.C. 1624; 44 U.S.C. 3501 *et seq.*

■ 12. Section 178.2 is amended by adding new listings “§§ 10.863, 10.864, 10.881, and 10.884” to the table in numerical order to read as follows:

### § 178.2 Listing of OMB control numbers.

19 CFR Section	Description	OMB control No.
* * * * *		
§§ 10.863, 10.864, 10.881, and 10.884 ....	Claim for preferential tariff treatment under the U.S.-Oman Free Trade Agreement.	1651-0117
* * * * *		

\* \* \* \* \*

Alan Bersin,

*Commissioner, U.S. Customs and Border Protection.*

Approved: December 28, 2010.

Timothy E. Skud,

*Deputy Assistant Secretary of the Treasury.*

[FR Doc. 2010-33350 Filed 1-5-11; 8:45 am]

BILLING CODE 9111-14-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### 26 CFR Parts 1, 31, 40, and 301

[TD 9507]

RIN 1545-BJ13

### Electronic Funds Transfer of Depository Taxes; Correction

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains corrections to final and temporary regulations (TD 9507) that were published in the **Federal Register** on Tuesday, December 7, 2010 (75 FR 75897) providing guidance relating to Federal tax deposits (FTDs) by Electronic Funds Transfer (EFT). The temporary and final regulations provide rules under which depositors must use

EFT for all FTDs and eliminate the rules regarding FTD coupons.

**DATES:** Effective January 6, 2011.

**FOR FURTHER INFORMATION CONTACT:** Michael Hara, (202) 622-4910 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final and temporary regulations (TD 9507) that are the subject of these corrections are under section 6302 of the Internal Revenue Code.

**Need for Correction**

As published, the final and temporary regulations (TD 9507) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the final and temporary regulations (TD 9507), that are the subject of FR Doc. 2010-30526, are corrected as follows:

1. On page 75898, in the preamble, column 3, under the paragraph heading “9. *Business Days and Legal Holidays*”, line 8 from the bottom of the page, the language “section 7503, the term “legal holiday”” is corrected to read “section 7503, the term *legal holiday*”.

2. On page 75899, in the preamble, column 1, line 19 from the top of the page, the language “transitional relief. Notice 2010– states” is corrected to read “transitional relief. Notice 2010–87 states”.

Guy Traynor,

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

[FR Doc. 2010-33357 Filed 1-5-11; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 40 and 301**

[TD 9507]

RIN 1545-BJ13

**Electronic Funds Transfer of Depository Taxes; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9507) that were published in the **Federal Register** on Tuesday, December 7, 2010 (75 FR 75897) providing guidance relating to Federal tax deposits

(FTDs) by Electronic Funds Transfer (EFT). The temporary and final regulations provide rules under which depositors must use EFT for all FTDs and eliminate the rules regarding FTD coupons.

**DATES:** This correction is effective on January 6, 2011 and is applicable in taxable years ending on or after December 31, 2010.

**FOR FURTHER INFORMATION CONTACT:** Michael E. Hara, (202) 622-4910 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this document is under section 6302 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9507) contain errors that may prove to be misleading and are in need of clarification.

**List of Subjects**

*26 CFR Part 40*

Excise taxes, Reporting and recordkeeping requirements.

*26 CFR Part 301*

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

**Correction of Publication**

■ Accordingly, 26 CFR parts 40 and 301 are corrected by making the following correcting amendments:

**PART 40—EXCISE TAX PROCEDURAL REGULATIONS**

■ **Paragraph 1.** The authority citation for part 40 continues to read in part as follows:

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

**§ 40.6302(c)–3 [Amended]**

■ **Par. 2.** Section 40.6302(c)–3, paragraph (c) is amended by removing the language in the third sentence ““legal holiday”” and adding in its place “*legal holiday*.”

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Par. 3.** The authority citation for part 301 continues to read in part as follows:

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

■ **Par. 4.** Part 301 is amended by revising the authority paragraph to read as follows:

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Par. 21.** The authority citation for part 301 continues to read in part as follows:

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

Guy Traynor,

*Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, Procedure and Administration.*

[FR Doc. 2010-33354 Filed 1-5-11; 8:45 am]

**BILLING CODE 4830-01-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 35**

[EPA-HQ-OW-201; FRL-9247-8]

**Guidelines for Awarding Clean Water Act Section 319 Base Grants to Indian Tribes**

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

**ACTION:** Final rule.

**SUMMARY:** This final rule provides national guidelines for the award of base grants under the Clean Water Act (CWA) section 319(h) nonpoint source (NPS) grants program to Indian tribes in FY 2011 (and subsequent years). In addition, the rule includes a few new administrative changes to clarify the guidelines and make them more user-friendly. The new administrative changes for base grant submissions are: That each EPA Region will now establish its own individual timeframe for tribes to submit application materials for section 319 base grants; the inclusion of information on how to calculate the cost-share/match; and the availability of facsimile submission for section 319 base grant application materials when the tribe coordinates with the appropriate EPA Regional coordinator in advance of the section 319 base grant application deadline.

**DATES:** This final rule is effective on January 6, 2011.

**FOR FURTHER INFORMATION CONTACT:** Nancy Arazan, U.S. EPA, Office of Wetlands, Oceans, and Watersheds, Assessment and Watershed Protection Division, *telephone:* (202) 566-0815; *fax:* (202) 566-1333; *e-mail:* [arazan.nancy@epa.gov](mailto:arazan.nancy@epa.gov). Also contact the appropriate EPA Regional Tribal NPS Coordinator identified in section XIII and also listed on EPA's Web site under “EPA Tribal NPS Coordinators” at <http://www.epa.gov/nps/tribal>.

**SUPPLEMENTARY INFORMATION:**