

will not have a significant economic impact on a substantial number of small entities.

Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking preceding these final regulations was submitted to the Chief Counsel for the Office of Advocacy of the Small Business Administration for comments on its impact on small business. No comments were received from the Chief Counsel for the Office of Advocacy of the Small Business Administration.

Drafting Information

The principal author of these final regulations is William V. Spatz of the Office of Associate Chief Counsel (Procedure and Administration). However, other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects in 26 CFR Part 301

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

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The general authority citation for part 301 continues to read in part as follows:

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

Par. 2. Section 301.7602–1 is amended:

■ 1. In paragraph (b)(2), by adding “(Secretary)” at the end of the first sentence.

■ 2. By revising paragraphs (b)(3) and (d).

The revisions read as follows:

§ 301.7602–1 Examination of books and witnesses.

* * * * *

(b) * * *

(3) *Participation of a person described in section 6103(n)—(i) IRS contractor access to books and records obtained by the IRS administratively—(A) In general.* The Secretary may not, under the authority of section 6103(n), provide any books, papers, records, or other data obtained pursuant to section 7602 to any person authorized under section 6103(n), except when such person requires such information for the sole purpose of providing expert evaluation and assistance to the IRS.

(B) *Persons providing expert evaluation and assistance.* For the

purposes of paragraph (b)(3)(i)(A) of this section, persons providing expert evaluation and assistance may include, but are not limited to, the following:

(1) Persons with specialized expertise in certain substantive areas, including, but not limited to, economists, engineers, attorneys specializing in an area relevant to an issue in the examination (such as patent law, property law, environmental law, or foreign, state, or local law (including foreign, state, or local tax law)), industry experts, or other subject-matter experts;

(2) Persons providing support as ancillary service contractors including, but not limited to, court reporters, translators or interpreters, photocopy services, providers of data processing programs or equipment, litigation support services, or other similar contractors; and

(3) Whistleblower-related contractors described in § 301.6103(n)–2.

(C) *Hiring of certain non-government attorneys.* The IRS may not hire an attorney as a contractor to assist in an examination under section 7602 unless the attorney is hired by the IRS as a specialist in foreign, state, or local law (including foreign, state, or local tax law), or in non-tax substantive law that is relevant to an issue in the examination, such as patent law, property law, or environmental law, or is hired for knowledge, skills, or abilities other than providing legal services as an attorney.

(ii) *IRS contractor participation in an IRS summons interview—(A) In general.* No person other than an officer or employee of the IRS or its Office of Chief Counsel may, on behalf of the Secretary, question a witness under oath whose testimony was obtained pursuant to section 7602. Persons authorized by section 6103(n) and with whom the Secretary may provide books, papers, records, or other data obtained pursuant to section 7602 may also attend a summons interview and provide assistance to the IRS or Office of Chief Counsel employees in attendance, but may not question the summoned witness under oath or ask a summoned person's representative to clarify an objection or assertion of privilege.

(B) *Court reporters, translators, and interpreters are not barred from asking questions.* Court reporters who are hired as contractors by the IRS to make a record of an IRS summons interview are permitted to ask typical housekeeping questions of a summoned witness. Examples of such questions include, but

are not limited to, asking whether the witness swears to tell the truth, asking the witness to spell a word or phrase, and asking whether the witness can

speak up or speak rather than gesture an answer. Translators and interpreters who are hired as contractors by the IRS to assist in the interview of a summoned witness are permitted to translate any of the questions that are asked of the witness by an IRS or Office of Chief Counsel officer or employee and to ask questions which may be necessary to clarify the translation.

* * * * *

(d) *Applicability date.* This section is applicable after September 3, 1982, except for paragraphs (b)(1) and (2) of this section, which are applicable on and after April 1, 2005, and paragraph (b)(3) of this section, which applies to examinations begun or administrative summonses served by the IRS on or after August 6, 2020. For rules under paragraphs (b)(1) and (2) of this section that are applicable to summonses issued on or after September 10, 2002 or under paragraph (b)(3) of this section that are applicable to summons interviews conducted on or after June 18, 2014 and before July 14, 2016, see 26 CFR 301.7602–1T (revised as of April 1, 2016). For rules under paragraph (b)(3) of this section that are applicable to administrative summonses served by the IRS before August 6, 2020, see 26 CFR 301.7602–1 (revised as of April 1, 2020).

Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

Approved: August 20, 2021.

Mark J. Mazur,

Acting Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2021–19225 Filed 9–2–21; 4:15 pm]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG–2021–0585]

Safety Zones; Fireworks Displays, Air Shows and Swim Events in the Captain of the Port Long Island Sound Zone

AGENCY: Coast Guard, Department of Homeland Security (DHS).

ACTION: Notification of enforcement of regulation.

SUMMARY: The Coast Guard will enforce safety zones for marine events in the Long Island Sound Captain of the Port Zone on the dates and times provided in the tables below. This action is

necessary to provide for the safety of life and property along the navigable waterways. During the enforcement periods, all vessels that transit in the locations listed must adhere to the regulations unless specified by the Captain of the Port (COTP) or designated representative.

DATES: The regulations in 33 CFR 165.151 will be enforced for 9.3 Village

of Island Park Labor Day Celebration Fireworks, 9.4 The Creek Fireworks, and 9.7 Dolan Family Labor Day Fireworks regulated areas listed in the Table to § 165.151 from 8:30 p.m. to 10:30 p.m. on September 4 and 6, 2021.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notification of enforcement, call or email MST1 Chris Gibson, Waterways

Management Division, U.S. Coast Guard; telephone 203–468–4565, email chris.a.gibson@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the safety zones listed in 33 CFR 165.151 at the specified dates and times indicated below.

TABLE 1 TO § 165.151

9.3 Village of Island Park Labor Day Celebration Fireworks	<ul style="list-style-type: none"> • Date: September 4, 2021. From 8:30 p.m. to 10:30 p.m. • Location: Waters off Village of Island Park Fishing Pier, Village Beach, NY, in approximate position 40°36'30.95" N, 073°39'22.23" W (NAD 83).
9.4 The Creek Fireworks	<ul style="list-style-type: none"> • Date: September 4, 2021. From 8:30 p.m. to 10:30 p.m. • Location: Waters of Long Island Sound off the Creek Golf Course, Lattingtown, NY, in approximate position 40°54'13" N, 073°35'58" W (NAD 83).
9.7 Dolan Family Labor Day Fireworks	<ul style="list-style-type: none"> • Date: September 6, 2021. From 8:30 p.m. to 10:30 p.m. • Location: Waters of Oyster Bay Harbor in Long Island Sound off Oyster Bay, NY in approximate position 40°53'43.50" N, 073°30'06.85" W.

This action is being taken to provide for the safety of life on navigable waterways during these events. During the enforcement periods, as reflected in § 165.151, the established safety zones prohibit persons and vessels entering into, transiting through, mooring, or anchoring unless they receive permission from the COTP or designated representative.

This notification issued under authority 46 U.S.C. 70041 and 5 U.S.C. 552 (a). In addition to this notice of enforcement in the **Federal Register**, the Coast Guard plans to provide notification of this enforcement period via the Local Notice to Mariners. If the COTP determines that the safety zone is no longer enforceable for the full duration in this notification, a Broadcast Notice to Mariners may grant permission to enter the regulated area.

Dated: August 27, 2021.

E.J. Van Camp,

Captain, U.S. Coast Guard, Captain of the Port Long Island Sound.

[FR Doc. 2021–19149 Filed 9–3–21; 8:45 am]

BILLING CODE 9110–04–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R03–OAR–2021–0052; FRL–8876–02–R3]

Approval and Promulgation of Air Quality Implementation Plans; Maryland; Emissions Statement Requirement for the 2015 Ozone National Ambient Air Quality Standard

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is approving a state implementation plan (SIP) revision formally submitted by the Maryland Department of the Environment (MDE) on behalf of the State of Maryland. The revision provides the State of Maryland's certification that its existing emissions statement program satisfies the emissions statement requirements of the Clean Air Act (CAA) for the 2015 ozone National Ambient Air Quality Standard (NAAQS). EPA is approving the State of Maryland's emissions statement program certification for the 2015 ozone NAAQS as a SIP revision in accordance with the requirements of the CAA.

DATES: This final rule is effective on October 7, 2021.

ADDRESSES: EPA has established a docket for this action under Docket ID Number EPA–R03–OAR–2021–0052. All documents in the docket are listed on the <https://www.regulations.gov>

website. Although listed in the index, some information is not publicly available, e.g., confidential business information (CBI) or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the internet and will be publicly available only in hard copy form. Publicly available docket materials are available through <https://www.regulations.gov>, or please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section for additional availability information.

FOR FURTHER INFORMATION CONTACT:

Adam Yarina, Planning & Implementation Branch (3AD30), Air & Radiation Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. The telephone number is (215) 814–2108. Mr. Yarina can also be reached via electronic mail at yarina.adam@epa.gov.

SUPPLEMENTARY INFORMATION:

I. Background

On June 16, 2021 (86 FR 32006), EPA published a notice of proposed rulemaking (NPRM) proposing approval of a SIP revision for the State of Maryland. In the NPRM, EPA proposed approval of Maryland's certification that Maryland's emissions statement regulation meets the emissions statement requirement of section 182(a)(3)(B) of the CAA for the 2015 ozone NAAQS. The formal SIP revision was submitted by the State of Maryland,