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Issued in Renton, Washington, on June 21, 2016.

Dorr Anderson,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2016-15291 Filed 7-1-16; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9766]

RIN 1545-BM87

Self-Employment Tax Treatment of Partners in a Partnership That Owns a Disregarded Entity; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correcting amendment.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9766) that were published in the **Federal Register** on May 4, 2016 (81 FR 26693). The final and temporary regulations clarify the employment tax treatment of partners in a partnership that owns a disregarded entity.

DATES: This correction is effective on July 5, 2016 and applicable on May 4, 2016.

FOR FURTHER INFORMATION CONTACT: Andrew Holubeck at (202) 317-4774 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9766) that are the subject of this correction are under section 7701 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9766) contains an error that may prove to be misleading and is in need of clarification.

List of Subjects in 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 part 301 is corrected by making the following correcting amendment:

PART 301—PROCEDURE AND ADMINISTRATION

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

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

■ **Par. 2.** Section 301.7701-2T is amended by revising paragraph (e)(8)(ii) to read as follows:

§ 301.7701-2T Business entities; definitions (temporary).

* * * * *

(e) * * *

(8) * * *

(ii) *Expiration date.* The applicability of paragraph (c)(2)(iv)(C)(2) of this section expires on or before May 3, 2019, or such earlier date as may be determined under amendments to the regulations issued after May 3, 2016.

Martin V. Franks,

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

[FR Doc. 2016-15739 Filed 7-1-16; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket Number USCG-2016-0169]

RIN 1625-AA08

Special Local Regulation; Cumberland River, Mile 190.0 to 191.5; Nashville, TN

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a special local regulation for all waters of the Cumberland River beginning at mile marker 190.0 and ending at mile marker 191.5 from 9 a.m. until noon on July 30, 2016. This special regulation is necessary to provide safety for the participants in the “Music City SUP Race” marine event. This rulemaking prohibits persons and vessels from being in the special local

regulated area unless authorized by the Captain of the Port Ohio Valley or a designated representative.

DATES: This rule is effective from 9 a.m. until noon on July 30, 2016.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG-2016-0169 in the “SEARCH” box and click “SEARCH.” Click on Open Docket Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Petty Officer Ashley Schad, MSD Nashville, Nashville, TN, at 615-736-5421 or at Ashley.M.Schad@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background Information and Regulatory History

On January 28, 2016, the Nashville Paddle Company notified the Coast Guard that it will be conducting a rowing race from 9 a.m. to noon on July 30, 2016. The event will consist of at least 75 participants on various sized stand up paddle boards and kayaks on the Cumberland River. The Captain of the Port Ohio Valley (COTP) determined that additional safety measures are necessary to protect participants, spectators, and waterway users during this event. In response, on June 10, 2016, the Coast Guard published a notice of proposed rulemaking (NPRM) Special Local Regulation; Cumberland River, Mile 190.0 to 191.5; Nashville, TN (81 FR 37562).

There we stated why we issued the NPRM, and invited comments on our proposed regulatory action related to this marine event. During the comment period that ended June 27, 2016 we received no comments.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 33 U.S.C. 1233. The Captain of the Port Ohio Valley (COTP) has determined that potential hazards associated with the marine event in this July 30, 2016, event will be a safety concern for the participants of the event. The purpose of this rule is to ensure safety of vessels and participants and the navigable waters in the special local regulation area before, during, and after the scheduled event.

IV. Discussion of Comments, Changes, and the Rule

As noted above, we received no comments on our NPRM published May 15, 2016. There are no changes in the regulatory text of this rule from the proposed rule in the NPRM other than providing the final enforcement times and date.

This rule establishes a special local regulation for all waters of the Cumberland River beginning at mile marker 190.0 and ending at mile marker 191.5 from 9 a.m. until noon on July 30, 2016. The duration of the regulated area is intended to ensure the safety of vessels and participants and these navigable waters before, during, and after the scheduled 9 a.m. to noon marine event. No vessel or person will be permitted to enter the regulated area without obtaining permission from the COTP or a designated representative.

V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders, and we discuss First Amendment rights of protestors.

A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This rule has not been designated a “significant regulatory action,” under Executive Order 12866. Accordingly, it has not been reviewed by the Office of Management and Budget.

This regulatory action determination is based on the size, location, duration, and time-of-day of the special local regulation. This rule restricts transit on the Cumberland River from mile 190.0 to 191.5, for a short duration of 3 hours on one day; Broadcast Notice to Mariners and Local Notices to Mariners will also inform the community of this special local regulation so that they may plan accordingly for this short restriction on transit. Vessel traffic may request permission from the COTP Ohio Valley or a designated representative to enter the restricted area.

B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, as amended,

requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. 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. The Coast Guard received no comments from the Small Business Administration on this rulemaking. The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

While some owners or operators of vessels intending to transit the special local regulated area may be small entities, for the reasons stated in section V.A above, this rule will not have a significant economic impact on any vessel owner or operator.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

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.

C. Collection of Information

This rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

D. Federalism and Indian Tribal Governments

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the

various levels of government. We have analyzed this rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, 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. If you believe this rule has implications for federalism or Indian tribes, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

E. 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.

F. Environment

We have analyzed this rule under Department of Homeland Security Management Directive 023–01 and Commandant Instruction M16475.1D, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have determined 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 involves a special local regulated area lasting 3 hours that will prohibit entry within the regulated area. It is categorically excluded from further review under paragraph 34(h) of Figure 2–1 of the Commandant Instruction. An environmental analysis checklist supporting this determination and a Categorical Exclusion Determination are available in the docket where indicated under **ADDRESSES**.

G. Protest Activities

The Coast Guard respects the First Amendment rights of protestors. Protesters are asked to contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section to

coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

List of Subjects in 33 CFR Part 100

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

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 100 as follows:

PART 100—SAFETY OF LIFE ON NAVIGABLE WATERWAYS

■ 1. The authority citation for part 100 continues to read as follows:

Authority: 33 U.S.C. 1233.

■ 2. Add § 100.35T08–0169 to read as follows:

§ 100.35T08–0169 Special Local Regulation; Cumberland River Mile 190.0 to Mile 191.5; Nashville, TN.

(a) *Location.* All waters of the Cumberland River beginning at mile marker 190.0 and ending at mile marker 191.5 at Nashville, TN.

(b) *Enforcement period.* This special local regulation will be enforced from 9 a.m. until noon on July 30, 2016.

(c) *Regulations.* (1) In accordance with the general regulations in § 100.801 of this part, entry into this area is prohibited unless authorized by the Captain of the Port Ohio Valley or a designated representative.

(2) Persons or vessels requiring entry into or passage through the area must request permission from the Captain of the Port Ohio Valley or a designated representative. U. S. Coast Guard Sector Ohio Valley may be contacted on VHF Channel 13 or 16, or at 1–800–253–7465.

Dated: June 28, 2016.

R. V. Timme,

Captain, U.S. Coast Guard, Captain of the Port Ohio Valley.

[FR Doc. 2016–15741 Filed 7–1–16; 8:45 am]

BILLING CODE 9110–04–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R06–OAR–2016–0278 FRL–9948–60–Region 6]

Approval and Promulgation of Implementation Plans; Louisiana; Baton Rouge Nonattainment Area; Base Year Emissions Inventory for the 2008 8-Hour Ozone Standard

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve a revision to the State Implementation Plan (SIP) submitted by the Louisiana Department of Environmental Quality (LDEQ) to address the emissions inventory (EI) requirement for the Baton Rouge ozone nonattainment area (BRNA) for the 2008 8-hour ozone National Ambient Air Quality Standards (NAAQS). The Clean Air Act (CAA) requires an EI for all ozone nonattainment areas. The inventory includes emission data for Nitrogen Oxides (NO_x) and Volatile Organic Compounds (VOCs). EPA is approving the revisions pursuant to section 110 and part D of the CAA and EPA's regulations.

DATES: This rule is effective on September 6, 2016 without further notice, unless the EPA receives relevant adverse comment by August 4, 2016. If the EPA receives such comment, the EPA will publish a timely withdrawal in the **Federal Register** informing the public that this rule will not take effect.

ADDRESSES: Submit your comments, identified by Docket No. EPA–R06–OAR–2016–0278, at <http://www.regulations.gov> or via email to salem.nevine@epa.gov. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.* on the web, cloud, or other file sharing system). For additional submission methods, please contact Ms. Nevine Salem, 214–665–7222, salem.nevine@epa.gov. For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <http://www2.epa.gov/dockets/commenting-epa-dockets>.

Docket: The index to the docket for this action is available electronically at www.regulations.gov and in hard copy at EPA Region 6, 1445 Ross Avenue, Suite 700, Dallas, Texas. While all

documents in the docket are listed in the index, some information may be publicly available only at the hard copy location (*e.g.*, copyrighted material), and some may not be publicly available at either location (*e.g.*, CBI).

FOR FURTHER INFORMATION CONTACT: Ms. Nevine Salem, 214–665–7222, salem.nevine@epa.gov. To inspect the hard copy materials, please schedule an appointment with Ms. Salem or Mr. Bill Deese at 214–665–7253.

SUPPLEMENTARY INFORMATION:

Throughout this document wherever “we,” “us,” or “our” is used, we mean the EPA.

I. Background

A. The 2008 Ozone National Ambient Air Quality Standards (NAAQS) and Emissions Inventory Requirements

On March 12, 2008 EPA revised the eight-hour ozone NAAQS from 0.08 part per million (ppm) to 0.075 ppm. (73 FR 16436, March 27, 2008). In 2012, EPA designated nonattainment areas for the 2008 ozone NAAQS (2008 ozone nonattainment areas) (77 FR 30088, May 21, 2012).¹ The Baton Rouge area was designated as nonattainment areas for the 2008 ozone NAAQS. The BRNA consists of five parishes: Ascension, East Baton Rouge, Iberville, Livingston, and West Baton Rouge.

CAA sections 172(c)(3) and 182(a)(1), require states to develop and submit, as a SIP revision, an EI for all areas designated as nonattainment for the ozone NAAQS. An EI is an estimation of actual emissions of air pollutants in an area. Ground-level ozone, O₃, is a gas that is formed by the reaction of volatile organic compounds (VOCs) and oxides of nitrogen (NO_x) in the atmosphere in the presence of sunlight. (VOCs and NO_x are referred to as ozone precursors). Therefore, an EI for ozone covers the emissions of VOC and NO_x. These precursor emissions are emitted by many types of pollution sources, including power plants and industrial emissions sources, on-road and off-road motor vehicles and engines, smaller stationary sources, collectively referred to as nonpoint sources, and biogenic sources.² The EI provides emissions data for a variety of air quality planning tasks including establishing baseline

¹ On October 1, 2015, the EPA strengthened the ozone standard to 0.070 ppm (80 FR 65292, October 26, 2015). The EPA has not made area designations under this new standard and the emissions inventory under evaluation in this rulemaking does not address that standard.

² Biogenic emissions are produced by living organisms and are typically not included in the base year emission inventories, but are considered in ozone modeling analyses, which must consider all emissions in a modeled area.