

same as the text of § 1.6038A-3T(i)(1) and (2) published elsewhere in this issue of the **Federal Register**].

**Par. 11.** Section 1.6662-6 is amended by revising paragraphs (d)(2)(ii)(B), (d)(2)(iii)(B)(4), (d)(2)(iii)(B)(6) and (g) to read as follows:

**§ 1.6662-6 Transactions between persons described in section 482 and net section 482 transfer price adjustments.**

\* \* \* \* \*

- (d) \* \* \*
- (2) \* \* \*
- (ii) \* \* \*

(B) [The text of the proposed amendment to § 1.6662-6(d)(2)(ii)(B) is the same as the text of § 1.6662-6T(d)(2)(ii)(B) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

- (iii) \* \* \*

(B) \* \* \* (4) [The text of the proposed amendment to § 1.6662-6(d)(2)(iii)(B)(4) is the same as the text of § 1.6662-6T(d)(2)(iii)(B)(4) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(6) [The text of the proposed amendment to § 1.6662-6(d)(2)(iii)(B)(6) is the same as the text of § 1.6662-6T(d)(2)(iii)(B)(6) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(g) [The text of the proposed amendment to § 1.6662-6(g) is the same as the text of § 1.6662-6T(g)(1) and (2) published elsewhere in this issue of the **Federal Register**].

**PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT THE SOURCE**

**Par. 12.** The authority citation for part 31 continues to read as follows:

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

**Par. 13.** Section 31.3121(s)-1 is amended by revising paragraphs (c)(2)(iii) and (d) to read as follows:

**§ 31.3121(s)-1 Concurrent employment by related corporations with common paymaster.**

\* \* \* \* \*

- (c) \* \* \*
- (2) \* \* \*

(iii) [The text of the proposed amendment to § 31.3121(s)-1(c)(2)(iii) is the same as the text of § 31.3121(s)-1T(c)(2)(iii) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(d) [The text of the proposed amendment to § 31.3121(s)-1(d) is the same as the text of § 31.3121(s)-1T(d)(1)

and (2) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

**Mark E. Matthews,**  
*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 06-6674 Filed 7-31-06; 4:40 pm]

BILLING CODE 4830-01-P

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[CGD09-06-122]

RIN 1625-AA00

**Safety Zone; St. Louis River/Duluth/Interlake Tar Remediation Site, Duluth, MN**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to establish a safety zone on the St. Louis River in Duluth, Minnesota. The purpose of the safety zone is to protect the boating public from dangers associated with the cleanup operation in and around Stryker Bay. Entry into this zone will be prohibited unless authorized by the Captain of the Port or his duly appointed representative.

**DATES:** Comments and related materials must reach the Coast Guard on or before September 30, 2006.

**ADDRESSES:** You may mail comments and related material to Coast Guard Marine Safety Unit Duluth, 600 S. Lake Ave., Duluth, MN 55802. Coast Guard Marine Safety Unit (MSU) Duluth maintains the public docket for this rulemaking. Comments and material received from the public are part of the docket [CGD09-06-122] and are available for inspection or copying at U.S. Coast Guard Marine Safety Unit Duluth at the above address between the hours of 7:30 a.m. and 3:30 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** LCDR Scott Stoermer, U.S. Coast Guard Marine Safety Unit Duluth, at (218) 720-5286, ext. 111.

**SUPPLEMENTARY INFORMATION:**

**Request for Comments**

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD09-06-122),

indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know that they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

**Public Meeting**

We do not plan to hold a public meeting. But you may submit a request for a meeting by writing to MSU Duluth at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

**Background and Purpose**

On June 23, 2006, the Captain of the Port Duluth issued a Temporary Final Rule (71 FR 36012, CGD9-06-031, 33 CFR 165.T09-031) establishing a safety zone in Stryker Bay and Hallett Slips 6 & 7, which expires on November 30, 2003. The Coast Guard, through this action, intends to continue to ensure the safety of the public and boating traffic in the Stryker Bay area during the course of an environmental remediation project by establishing a permanent safety zone. This safety zone is intended to restrict vessel traffic from the portion of St. Louis River where construction and dredging are occurring. The size of the zone was determined by placing the boundaries approximately 50 feet beyond the outermost extent of dredging operations, encompassing all of Stryker Bay and Hallett Slips 6&7. The Coast Guard intends to cancel this safety zone upon completion of the mediation which is currently anticipated to last for three years.

**Discussion of Proposed Rule**

The Coast Guard proposes a safety zone to ensure the safety of boaters transiting this portion of the St. Louis River. This proposed safety zone is identical to the current safety zone established by the temporary final rule discussed above.

The proposed safety zone would encompass all waters of Stryker Bay and Hallett Slips 6 & 7 which are located north of a boundary line delineated by the following points: From the shoreline at 46°43'10.00" N, 092°10'31.66" W, then south to 46°43'06.24" N, 092°10'31.66" W, then east to

46°43'06.24" N, 092°09'41.76" W, then north to the shoreline at 46°43'10.04" N, 092°09'41.76" W. These coordinates are based upon North American Datum 1983 [NAD 83].

The proposed safety zone requires that all persons and vessels comply with the instructions of the Captain of the Port Duluth or the designated on-scene representative. Entry into, transiting, or anchoring within the safety zone would be prohibited unless authorized by the Captain of the Port Duluth or his designated on-scene representative. The Captain of the Port or his designated representative may be contacted at Coast Guard Marine Safety Unit Duluth at (218) 720-5286.

### Regulatory Evaluation

This rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, 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. It is not "significant" under the regulatory policies and procedures of the Department of Homeland Security (DHS).

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary. This determination is based on the absence of any commercial vessel traffic in this portion of the St. Louis River. There are currently no operational marine terminals west of Hallett Slip 7, which is part of the remediation.

### 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.

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. This rule will affect the following entities, some of which may be small entities: the owners or operators of vessels intending to transit or anchor in the St. Louis River in the above described zone during the effective period.

This safety zone will not have a significant economic impact on a substantial number of small entities for the following reasons: Hallett Slips 6&7 are industrial properties not generally used by the public, and Stryker Bay already has posted warnings against use of those waters. Vessel traffic may enter or transit through the safety zone with the permission of the Captain of the Port Duluth or his designated on-scene representative. Before the effective period, we will issue maritime advisories and ensure they are widely available to users of the St. Louis River.

If you think your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

### Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we offer to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking process. 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 MSU Duluth (see **ADDRESSES**). 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.

### Collection of Information

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

### Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has 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 proposed rule under that Order and have determined that it does not have implications for federalism.

### 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 or more in any one year. Though this proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### Taking of Private Property

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

### Civil Justice Reform

This proposed 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.

### Protection of Children

We have analyzed this proposed 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 concern an environmental risk to health or risk to safety that may disproportionately affect children.

### Indian Tribal Governments

This proposed 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.

### Energy Effects

We have analyzed this proposed 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.

### 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 procedure; and related management system practices) that are developed or adopted by voluntary consensus standards bodies.

This proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### Environment

We have analyzed this proposed rule under Commandant Instruction M16475.ID and Department of Homeland Security Management Directive 5100.1, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have made a preliminary determination that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, we believe that this rule should be categorically excluded, under figure 2–1, paragraph (34)(g), of the Instruction, from further environmental documentation. This event establishes a safety zone therefore paragraph (34)(g) of the Instruction applies.

A preliminary “Environmental Analysis Check List” is available in the docket where indicated under **ADDRESSES**. Comments on this section will be considered before we make the final decision on whether the rule should be categorically excluded from further environmental review.

### List of Subjects in 33 CFR Part 165

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

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 165 as follows:

### PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

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

**Authority:** 33 U.S.C. 1226, 1231; 46 U.S.C. Chapter 701; 50 U.S.C. 191, 195; 33 CFR 1.05–1(g), 6.04–1, 6.04–6, and 160.5; Pub. L. 107–295, 116 Stat. 2064; Department of Homeland Security Delegation No. 0170.1.

2. A new § 165.927 is added to read as follows:

#### § 165.927 Safety Zone; St. Louis River, Duluth/Interlake Tar Remediation Site, Duluth, MN.

(a) *Location:* The following area is a safety zone: All waters of Stryker Bay and Hallett Slips 6 & 7 which are located north of a boundary line delineated by the following points: From the shoreline at 46°43'10.00" N, 092°10'31.66" W, then south to 46°43'06.24" N, 092°10'31.66" W, then east to 46°43'06.24" N, 092°09'41.76" W, then north to the shoreline at 46°43'10.04" N, 092°09'41.76" W. [Datum NAD 83].

(b) Regulations.

(1) In accordance with the general regulations in § 165.23 of this part, entry into, transiting, or anchoring within this safety zone is prohibited unless authorized by the Captain of the Port Duluth, or his designated on-scene representative.

(2) This safety zone is closed to all vessel traffic, except as may be permitted by the Captain of the Port Duluth or his designated on-scene representative.

(3) The “designated on-scene representative” of the Captain of the Port is any Coast Guard commissioned, warrant or petty officer who has been designated by the Captain of the Port to act on his behalf. The designated on-scene representative of the Captain of the Port will be aboard either a Coast Guard or Coast Guard Auxiliary vessel. The Captain of the Port or his designated on-scene representative may be contacted by calling Coast Guard Marine Safety Unit Duluth at (218) 720–5286.

(4) Vessel operators desiring to enter or operate within the safety zone shall contact the Captain of the Port Duluth to obtain permission to do so. Vessel operators given permission to enter or operate in the safety zone shall comply with all directions given to them by the Captain of the Port Duluth or his designated on-scene representative.

Dated: July 25, 2006.

**G.T. Croot,**

*Commander, U.S. Coast Guard, Captain of the Port Duluth.*

[FR Doc. E6–12661 Filed 8–3–06; 8:45 am]

**BILLING CODE 4910–15–P**

### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Parts 122 and 412

[EPA–HQ–OW–2005–0037; FRL–8206–2]

RIN 2040–AE80

#### Extension of Public Comment Period for the National Pollutant Discharge Elimination System (NPDES) Permit Regulation and Effluent Limitation Guidelines for Concentrated Animal Feeding Operations in Response to Waterkeeper Decision Proposed Rule

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

**ACTION:** Proposed rule; extension of the public comment period.

**SUMMARY:** On Friday, June 30, 2006, the Environmental Protection Agency published a proposed rule entitled “Revised National Pollutant Discharge Elimination System Permit Regulations and Effluent Limitation Guidelines for Concentrated Animal Feeding Operations in Response to Waterkeeper Decision Proposed Rule.” As initially published in the **Federal Register** on June 30, 2006, written comments on the proposed rulemaking were to be submitted to EPA on or before August 14, 2006 (a 45-day public comment period). Since publication, EPA has received several requests for additional time to submit comments. Therefore, the public comment period is being extended for 15 days and will now end on August 29, 2006.

**DATES:** Comments must be received on or before August 29, 2006.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–HQ–OW–2005–0037 by one of the following methods:

(1) Federal eRulemaking Portal: &fnl;http://www.regulations.gov. Follow the on-line instructions for submitting comments. EPA prefers to receive comments submitted electronically.

(2) E-mail: ow-docket@epa.gov, Attention Docket ID No. EPA–HQ–OW–2005–0037.

(3) Mail: Send the original and three copies of your comments to: Water Docket, Environmental Protection Agency, Mailcode 4203M, 1200 Pennsylvania Ave., NW., Washington, DC 20460, Attention Docket ID No. EPA–HQ–OW–2005–0037.

(4) Hand Delivery: Deliver your comments to: EPA Docket Center, EPA West, Room B102, 1301 Constitution Avenue, NW., Washington, DC, Attention: Docket ID No. EPA–HQ–OW–2005–0037. Such deliveries are only accepted during the Docket’s normal