paragraph (b)(3)(ii) of this section, delivers cargo to the vessel carrier for lading aboard the vessel at the foreign port, the NVOCC, if licensed by or registered with the Federal Maritime Commission and in possession of an International Carrier Bond containing the provisions of § 113.64 of this chapter, may electronically transmit the corresponding required cargo declaration information directly to CBP through the vessel AMS system (or other system approved by CBP for this purpose). The information must be received 24 or more hours before the related cargo is laden aboard the vessel at the foreign port (see § 113.64(c) of this chapter), as provided in paragraph (b)(2) of this section, or in accordance with paragraph (b)(4) of this section applicable to exempted bulk and break bulk cargo. In the alternative, the NVOCC must fully disclose and present the required cargo declaration information for the related cargo to the vessel carrier which is required to present this information to CBP, in accordance with this section, via the vessel AMS system (or other CBP-approved system).

* * * * *

(4) Carriers of bulk cargo as specified in paragraph (b)(4)(i) of this section and carriers of break bulk cargo to the extent provided in paragraph (b)(4)(ii) of this section are exempt, with respect only to the bulk or break bulk cargo being transported, from the requirement set forth in paragraph (b)(2) of this section that an electronic cargo declaration be received by CBP 24 hours before such cargo is laden aboard the vessel at the foreign port. With respect to exempted carriers of bulk or break bulk cargo operating voyages to the United States, CBP must receive the electronic cargo declaration covering the bulk or break bulk cargo they are transporting 24 hours prior to the vessel's arrival in the United States (*see* § 4.30(n)). However, for any containerized or non-qualifying break bulk cargo these exempted carriers will be transporting, CBP must receive the electronic cargo declaration 24 hours in advance of loading.

* * * * *

§ 4.7a [Amended]

■ 3. Section 4.7a is amended by:

■ a. In paragraph (a), removing the words "Customs Form" and adding in their place the words "CBP Form";

■ b. In paragraph (b), removing the words "Customs Form" wherever they appear and adding in their place the words "CBP Form" and removing the words "Customs and Immigration Form I–418" and adding in their place the words "CBP Form I–418", and, in the certification language, removing the word "Customs" and adding in its place "CBP";

■ c. In paragraph (c)(1), removing from the first parenthetical in the first sentence the words "Customs Form 1302 or a Customs-approved electronic equivalent" and adding in their place the words "CBP Form 1302 submitted in accordance with paragraph (b)(2) or (b)(4) of this section";

■ d. In paragraph (c)(2)(ii), removing the words "Customs Form" wherever they appear and adding in their place the words "CBP Form";

■ e. In paragraph (c)(2)(iii), removing the word "Customs" wherever it appears and adding in its place "CBP" and, in the next to last sentence, removing the words "discrepancies between manifests and entries" and adding in their place the words "discrepancies between cargo declarations and entries";

■ f. In paragraph (c)(3) introductory text, removing the word "Customs" and adding in its place "CBP";

■ g. In paragraph (c)(4) introductory text, removing the words "cargo manifest information" and adding in their place the words "cargo declaration information" and removing the words ", either on Customs Form 1302, or on a separate sheet or Customs-approved electronic equivalent,";

■ h. In paragraph (c)(4)(xv) introductory text, in the second parenthetical, which is within the first parenthetical, after the reference to § 4.7(b)(2), adding "or § 4.7(b)(4)" and, in paragraph (c)(4)(xv)(B), removing the words "Customs Form (CF) 3171 and adding in their place the words "CBP Form 3171";

■ i. In paragraph (d), removing the words "the Immigration and Naturalization Service, United States Department of Justice" and adding in their place the words "applicable Department of Homeland Security (DHS) regulations administered by CBP";

■ j. In paragraph (e)(1), removing the words "the Immigration and Naturalization Service, United States Department of Justice" and adding in their place the words "applicable DHS regulations administered by CBP" and, in the certification language, removing the word "Customs" wherever it appears and adding in its place "CBP"; and

■ k. In paragraph (f), second sentence, removing the words "cargo manifest information to Customs" and adding in their place the words "cargo declaration information to CBP".

§ 4.8 [Amended]

■ 4. Section 4.8 is amended by:

■ a. In paragraph (a), removing the words "the Customs Service" and adding in their place the words "Customs and Border Protection (CBP)"; and

■ b. In paragraph (b), removing the word "Customs" wherever it appears and adding in its place "CBP"; in the second sentence, removing "(CF)"; removing the words "in the manner provided in § 4.7(b)(2)" and the words "in the manner provided in § 4.7(b)" and adding in both places the words "in the manner provided in § 4.7(b)(2) or (4)"; and, in the fourth and fifth sentences, removing "CF" and adding in its place the words "CBP Form".

■ 5. In § 4.30, paragraph (n) is revised to read as follows:

§ 4.30 Permits and special licenses for unlading and lading.

* * * * *

(n) CBP will not issue a permit to unlade before it has received the cargo declaration information pursuant to § 4.7(b)(2) or (4) of this part. In cases in which CBP does not receive complete cargo declaration information from the carrier or a NVOCC in the manner, format, and time frame required by § 4.7(b)(2) or (4), as appropriate, CBP may delay issuance of the permit to unlade the entire vessel until all required information is received. CBP may also decline to issue a permit to unlade the specific cargo for which a cargo declaration is not received in a timely manner under § 4.7(b)(2) or (4). Further, where a carrier does not transmit a cargo declaration in the manner required by § 4.7(b)(2) or (4), preliminary entry pursuant to § 4.8(b) will be denied.

Dated: May 4, 2011.

Alan D. Bersin,

Commissioner, U.S. Customs and Border Protection.

[FR Doc. 2011–11248 Filed 5–11–11; 8:45 am]

BILLING CODE 9111–14–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9521]

RIN 1545–BG54

Reduction of Foreign Tax Credit Limitation Categories Under Section 904(d); Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document describes corrections to final regulations (TD 9521) that were published in the Federal Register on Thursday, April 7, 2011, providing guidance relating to the reduction of the number of separate foreign tax credit limitation categories under section 904(d) of the Internal Revenue Code.

DATES: This correction is effective on May 12, 2011, and is applicable on April 7, 2011.

FOR FURTHER INFORMATION CONTACT: Jeffrey L. Parry, (202) 622–3850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 904 of the Internal Revenue Code.

Need for Correction

As published on Thursday, April 7, 2011 (76 FR 19268), final regulations (TD 9521) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9521) which were the subject of FR Doc. 2011–8229 is corrected as follows:

1. On page 19268, column 2, in the preamble, under the paragraph heading "*II. Losses in and Losses With Respect to the Pre-2007 Separate Category for High Withholding Tax Interest*", line 9 from the last paragraph of the column, the language "7T(g)(ii)) that offset U.S. source income" is corrected to read "7T(g)(1)(ii)) that offset U.S. source income".

2. On page 19269, column 1, in the preamble, under the paragraph heading "*II. Losses in and Losses With Respect to the Pre-2007 Separate Category for High Withholding Tax Interest*", the last sentence of first paragraph of the column, the language "The regulations have also been revised to clarify that, in the case of a financial services entity, to the extent an SLL in the post-2006 separate category for general category income is recaptured as income in the post-2006 separate category for passive category income, the amount that would otherwise be recaptured as passive income (as opposed to specified passive category income) will be recaptured as general category income." is removed.

LaNita Van Dyke,

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

[FR Doc. 2011–11580 Filed 5–11–11; 8:45 am]

BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R03–OAR–2011–0142; FRL–9304–2]

Approval and Promulgation of Air Quality Implementation Plans; Maryland; Adoption of Control Techniques Guidelines for Large Appliance Coatings

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA is taking direct final action to approve a State Implementation Plan (SIP) revision submitted by the Maryland Department of the Environment (MDE). This SIP revision includes amendments to Maryland's regulation for Volatile Organic Compounds from Specific Processes and meets the requirement to adopt Reasonably Available Control Technology (RACT) for sources covered by EPA's Control Techniques Guidelines (CTG) standards for large appliance coatings. These amendments will reduce emissions of volatile organic compound (VOC) emissions from large appliance coating facilities. Therefore, this revision will help Maryland attain and maintain the national ambient air quality standard (NAAQS) for ozone. This action is being taken under the Clean Air Act (CAA).

DATES: This rule is effective on July 11, 2011 without further notice, unless EPA receives adverse written comment by June 13, 2011. If EPA receives such comments, it will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect.

ADDRESSES: Submit your comments, identified by Docket ID Number EPA–R03–OAR–2011–0142, by one of the following methods:

A. *www.regulations.gov.* Follow the on-line instructions for submitting comments.

B. E-mail: *fernandez.cristina@epa.gov.*

C. Mail: EPA–R03–OAR–2011–0142, Cristina Fernandez, Associate Director, Office of Air Program Planning, Mailcode 3AP30, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103.

D. Hand Delivery: At the previously-listed EPA Region III address. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

Instructions: Direct your comments to Docket ID No. EPA–R03–OAR–2011–0142. EPA's policy is that all comments received will be included in the public docket without change, and may be made available online at *www.regulations.gov,* including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through *www.regulations.gov* or e-mail. The *www.regulations.gov* website is an anonymous access system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through *www.regulations.gov,* your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD–ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: All documents in the electronic docket are listed in the *www.regulations.gov* index. Although listed in the index, some information is not publicly available, *i.e.,* 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 either electronically in *www.regulations.gov* or in hard copy during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the State submittal are available at the Maryland Department of