

(5) Reportable payments subject to backup withholding under section 3406.

(d) *Effective/applicability dates.* Paragraphs (a)(1) and (a)(4)(i) of this section apply to taxable years beginning on or after December 30, 2008. Paragraph (a)(4)(ii) of this section applies to taxable years beginning on or after January 1, 2010. The rules of paragraph (a)(1) of this section that apply to taxable years beginning before December 30, 2008, are contained in § 31.6011(a)-4 as in effect prior to December 30, 2008. The rules of paragraph (a)(4)(ii) of this section that apply to taxable years beginning before January 1, 2010, but on or after December 30, 2008, are contained in § 31.6011(a)-4T as in effect on or after December 30, 2008. The rules of paragraph (a)(4) of this section that apply to taxable years beginning before December 30, 2008, are contained in § 31.6011(a)-4T as in effect prior to December 30, 2008.

**§ 31.6051-5 [Removed]**

- **Par. 4.** Section 31.6051-5 is removed.
- **Par. 5.** Section 31.6071(a)-1 is amended by:
  - 1. Revising paragraph (a)(3)(i).
  - 2. Removing paragraph (g).
 The revision reads as follows:

**§ 31.6071(a)-1 Time for filing returns and other documents.**

(a) \* \* \*  
 (3) *Information returns—(i) General rule.* Each information return in respect of wages as defined in Federal Insurance Contributions Act or of income tax withheld from wages as required under § 31.6051-2 must be filed on or before the last day of February (March 31 if filed electronically) of the year following the calendar year for which it is made, except that, if a tax return under § 31.6011(a)-5(a) is filed as a final return for a period ending prior to December 31, the information return must be filed on or before the last day of the second calendar month following the period for which the tax return is filed.

- **Par. 6.** Section 31.6302-1 is amended by:
  - 1. Revising paragraph (e)(1)(iii)(C).
  - 2. Removing paragraph (e)(1)(iii)(E).
  - 3. Revising paragraph (n).
 The revisions read as follows:

**§ 31.6302-1 Deposit rules for taxes under the Federal Insurance Contributions Act (FICA) and withheld income taxes.**

(e) \* \* \*  
 (1) \* \* \*

(iii) \* \* \*  
 (C) Certain annuities described in section 3402(o)(1)(B); and

(n) *Effective/applicability dates.* Sections 31.6302-1 through 31.6302-3 apply with respect to the deposit of employment taxes attributable to payments made after December 31, 1992. To the extent that the provisions of §§ 31.6302-1 through 31.6302-3 are inconsistent with the provisions of §§ 31.6302(c)-1 and 31.6302(c)-2, a taxpayer will be considered to be in compliance with §§ 31.6302-1 through 31.6302-3 if the taxpayer makes timely deposits during 1993 in accordance with §§ 31.6302(c)-1 and 31.6302(c)-2. Paragraphs (b)(4), (c)(5), (c)(6), (d) *Example 6*, (e)(2), (f)(4)(i), (f)(4)(iii), (f)(5) *Example 3*, and (g)(1) of this section apply to taxable years beginning on or after December 30, 2008. Paragraph (f)(4)(ii) of this section applies to taxable years beginning on or after January 1, 2010. The rules of paragraphs (e)(2) and (g)(1) of this section that apply to taxable years beginning before December 30, 2008, are contained in § 31.6302-1 as in effect prior to December 30, 2008. The rules of paragraphs (b)(4), (c)(5), (c)(6), (d) *Example 6*, (f)(4)(i), (f)(4)(iii), and (f)(5) *Example 3* of this section that apply to taxable years beginning on or after January 1, 2006, and before December 30, 2008, are contained in § 31.6302-1T as in effect prior to December 30, 2008. The rules of paragraphs (b)(4) and (f)(4) of this section that apply to taxable years beginning before January 1, 2006, are contained in § 31.6302-1 as in effect prior to January 1, 2006. The rules of paragraph (g) of this section eliminating use of Federal tax deposit coupons apply to deposits and payments made after December 31, 2010.

- **Par. 7.** Section 31.6302-4 is amended by:
  - 1. Revising paragraphs (b)(4) and (b)(5).
  - 2. Removing paragraph (b)(6).
  - 3. Revising paragraph (e).
 The revisions read as follows:

**§ 31.6302-4 Deposit rules for withheld income taxes attributable to nonpayroll payments.**

(b) \* \* \*  
 (4) Annuities withheld under section 3405, relating to withholding on pensions, annuities, IRAs, and certain other deferred income; and  
 (5) Amounts withheld under section 3406, relating to backup withholding with respect to reportable payments.

(e) *Effective/applicability date.* Section 31.6302-4(d) applies to deposits and payments made after December 31, 2010.

**Steven T. Miller,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: April 17, 2012.

**Emily S. McMahon,**  
*Acting Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2012-9887 Filed 4-24-12; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF DEFENSE**

**Department of the Navy**

**32 CFR Part 706**

**Certifications and Exemptions Under the International Regulations for Preventing Collisions at Sea, 1972**

**AGENCY:** Department of the Navy, DoD.  
**ACTION:** Final rule.

**SUMMARY:** The Department of the Navy (DoN) is amending its certifications and exemptions under the International Regulations for Preventing Collisions at Sea, 1972 (72 COLREGS), to reflect that the Deputy Assistant Judge Advocate General (DAJAG) (Admiralty and Maritime Law) has determined that USS ASHLAND (LSD 48) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with certain provisions of the 72 COLREGS without interfering with its special function as a naval ship. The intended effect of this rule is to warn mariners in waters where 72 COLREGS apply.

**DATES:** This rule is effective April 25, 2012 and is applicable beginning April 16, 2012.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant Jaewon Choi, JAGC, U.S. Navy, Admiralty Attorney, (Admiralty and Maritime Law), Office of the Judge Advocate General, Department of the Navy, 1322 Patterson Ave. SE., Suite 3000, Washington Navy Yard, DC 20374-5066, telephone 202-685-5040.

**SUPPLEMENTARY INFORMATION:** Pursuant to the authority granted in 33 U.S.C. 1605, the DoN amends 32 CFR part 706.

This amendment provides notice that the DAJAG (Admiralty and Maritime Law), under authority delegated by the Secretary of the Navy, has certified that USS ASHLAND (LSD 48) is a vessel of the Navy which, due to its special construction and purpose, cannot fully comply with the following specific provisions of 72 COLREGS without

interfering with its special function as a naval ship: Annex I, paragraph 3(a), pertaining to the horizontal distance between the forward and after masthead lights; and Annex I, paragraph 2(k) as described in Rule 30 (a)(i), pertaining to the vertical separation between anchor lights. The DAJAG (Admiralty and Maritime Law) has also certified that the lights involved are located in closest possible compliance with the applicable 72 COLREGS requirements.

Moreover, it has been determined, in accordance with 32 CFR parts 296 and 701, that publication of this amendment for public comment prior to adoption is impracticable, unnecessary, and contrary to public interest since it is based on technical findings that the

placement of lights on this vessel in a manner differently from that prescribed herein will adversely affect the vessel's ability to perform its military functions.

**List of Subjects in 32 CFR Part 706**

Marine safety, Navigation (water), and Vessels.

For the reasons set forth in the preamble, amend part 706 of title 32 of the CFR as follows:

**PART 706—CERTIFICATIONS AND EXEMPTIONS UNDER THE INTERNATIONAL REGULATIONS FOR PREVENTING COLLISIONS AT SEA, 1972**

■ 1. The authority citation for part 706 continues to read:

Authority: 33 U.S.C. 1605.

■ 2. Section 706.2 is amended as follows:

- A. In Table Three by adding, in alpha numerical order, by vessel number, an entry for USS ASHLAND (LSD 48); and
- B. In Table Five by revising the entry for USS ASHLAND (LSD 48).

**§ 706.2 Certifications of the Secretary of the Navy under Executive Order 11964 and 33 U.S.C. 1605.**

\* \* \* \* \*

TABLE THREE

Vessel	Number	Masthead lights arc of visibility; rule 21(a)	Side lights arc of visibility; rule 21(b)	Stern light arc of visibility; rule 21(c)	Side lights distance inboard of ship's sides in meters 3(b) Annex 1	Stern light, distance forward of stern in meters; Rule 21(c)	Forward anchor light, height above hull in meters; 2(k) Annex 1	Anchor lights relation-ship of aft light to forward light in meters 2(k) Annex 1
USS ASHLAND ...	LSD 48 ...	*	*	*	*	*	*	2.60 below.
*	*	*	*	*	*	*	*	*

TABLE FIVE

Vessel	Number	Masthead lights not over all other lights and obstructions. Annex I, sec. 2(f)	Forward masthead light not in forward quarter of ship. Annex I, sec. 3(a)	After mast-head light less than 1/2 ship's length aft of forward masthead light. Annex I, sec. 3(a)	Percentage horizontal separation attained
USS ASHLAND .....	LSD 48 .....	*	*	X	63.6
*	*	*	*	*	*

Approved: April 16, 2012.

**C.J. Spain,**

Deputy Assistant Judge Advocate, General (Admiralty and Maritime Law), Acting.

Dated: April 18, 2012.

**J.M. Beal,**

Lieutenant Commander, Judge Advocate General's Corps, U.S. Navy, Federal Register Liaison Officer.

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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Parts 9 and 721**

[EPA-HQ-OPPT-2012-0182; FRL-9345-4]

RIN 2070-AB27

**Significant New Use Rules on Certain Chemical Substances**

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

**SUMMARY:** EPA is promulgating significant new use rules (SNURs) under the Toxic Substances Control Act (TSCA) for 23 chemical substances which were the subject of premanufacture notices (PMNs). Nine of these chemical substances are subject to TSCA consent orders issued by EPA. This action requires persons who intend to manufacture, import, or process any of these 23 chemical substances for an activity that is designated as a significant new use by this rule to notify EPA at least 90 days before commencing that activity. The required notification