operators to contact Gulfstream if technical assistance is required. However, any deviation from the instructions provided in that service bulletin must be approved as an alternative method of compliance (AMOC) under the provisions of paragraph (h) of this AD.

Other FAA AD Provisions

(h) The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, International Branch, ANM–116, Transport Airplane Directorate, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Mike Borfitz, Aerospace Engineer, International Branch, ANM–116, Transport Airplane Directorate, FAA, 1601 Lind Avenue, SW., Renton, Washington 98057–3356; telephone (425) 227–2677; fax (425) 227–1149. Before using any approved AMOC on any airplane to which the AMOC applies, notify your principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards District Office. The AMOC approval letter must specifically reference this AD.

(2) *Airworthy Product:* For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

(3) *Reporting Requirements:* For any reporting requirement in this AD, under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*), the Office of Management and Budget (OMB) has approved the information collection requirements and has assigned OMB Control Number 2120–0056.

Related Information

(i) Refer to MCAI Israeli Airworthiness Directive 28–10–02–01, dated February 22, 2010; and Gulfstream Service Bulletin 100–28–297, dated January 21, 2010; for related information.

Issued in Renton, Washington, on December 1, 2010.

Jeffrey E. Duven,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 2010–30762 Filed 12–7–10; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF COMMERCE

National Oceanic And Atmospheric Administration

15 CFR Part 922

[0908041219–0073–01]

RIN 0648–AX79

Amendments to National Marine Sanctuary Regulations Regarding Low Overflights in Designated Zones

AGENCY: Office of National Marine Sanctuaries (ONMS), National Oceanic and Atmospheric Administration (NOAA), Department of Commerce (DOC).

ACTION: Proposed rule; request for public comments.

SUMMARY: NOAA proposes to amend the regulations of the Channel Islands, Monterey Bay, Gulf of the Farallones, and Olympic Coast national marine sanctuaries relating to sanctuary overflights. Specifically, NOAA proposes to: amend the regulations requiring that motorized aircraft maintain certain minimum altitudes above specified locations within the boundaries of the listed sanctuaries; and state that failure to comply with these altitude limits is presumed to disturb marine mammals or seabirds and is a violation of the sanctuary regulations.

DATES: Comments on this proposed rule may be made until January 7, 2011.

ADDRESSES: You may submit comments, identified by RIN 0648–AX79 by any one of the following methods:

- *Electronic Submissions:* Submit all electronic public comments via the Federal eRulemaking Portal *http://www.regulations.gov*.
- *Mail:* Debra Malek, Office of National Marine Sanctuaries, 1305 East-West Highway, 11th floor, Silver Spring, MD 20910.

Instructions: No comments will be posted for public viewing until after the comment period has closed. All comments received are a part of the public record and will be posted to *http://www.regulations.gov* without change. All Personal Identifying Information (for example, name, address, *etc.*) voluntarily submitted by the commenter may be publicly accessible. Do not submit confidential business information or otherwise sensitive or protected information.

ONMS will accept anonymous comments (enter N/A in the required fields if you wish to remain anonymous). Attachments to electronic comments will be accepted in Microsoft Word, Excel, WordPerfect, or Adobe PDF file formats only.

FOR FURTHER INFORMATION CONTACT: Debra Malek, Office of National Marine Sanctuaries, 1305 East-West Highway, 11th floor, Silver Spring, MD 20910, (301) 713–3125 Ext. 262.

SUPPLEMENTARY INFORMATION:

Electronic Access

This **Federal Register** document is also accessible via the Internet at *http://www.access.gpo.gov/su-docs/aces/aces140.html.*

I. Background

The National Marine Sanctuaries Act (NMSA) authorizes NOAA to prohibit or otherwise regulate activities to prevent or minimize the destruction of, loss of, or injury to a resource or quality of a national marine sanctuary (16 U.S.C. 1436(1)).

Regulations for the Monterey Bay, Channel Islands, Gulf of the Farallones and Olympic Coast National Marine Sanctuaries all restrict low altitude overflights within specified zones in each sanctuary (subject to certain exceptions) in order to protect marine mammals and seabirds from disturbance by aircraft. At Monterey Bay, Channel Islands, and Gulf of the Farallones, flights below 1000 feet are restricted within the designated zones. At Olympic Coast, flights below 2000 feet are restricted within one nautical mile of Flattery Rocks, Quillayute Needles, or Copalis National Wildlife Refuge, or within one nautical mile seaward from the coastal boundary of the sanctuary.

These restrictions vary slightly with each sanctuary. The regulations for the Monterey Bay and Olympic Coast sanctuaries prohibit overflights below a certain level within designated zones—1000 feet in Monterey Bay and 2000 feet in Olympic Coast, as noted above—without requiring a specific showing that marine mammals or seabirds have been disturbed. The regulations for the Channel Islands and the Gulf of the Farallones prohibit disturbing marine mammals or seabirds by flying below 1000 feet within specified zones of the sanctuaries.

With this proposed rule, NOAA seeks to standardize the application of these restrictions by adopting a single, consistent and clearer regulatory approach regarding overflights in these sanctuaries. As proposed, the regulations for each sanctuary would establish a rebuttable presumption that flying motorized aircraft at less than established altitudes within any of the existing zones results in the disturbance

of marine mammals or seabirds. This would mean that if a pilot were observed flying below the established altitude within a designated zone, it would be presumed that marine mammals or seabirds had been disturbed and that a violation of sanctuary regulations had been committed. This presumption of disturbance could be overcome by the introduction of contrary evidence that disturbance did not, in fact, occur (*e.g.,* evidence that no marine mammals or seabirds were present in the area at the time of the low overflight).

Adding a rebuttable presumption to these regulations is justified by ample evidence and the administrative records that were developed for the designations of these sanctuaries. The administrative records establishing the existing restrictions in all four sanctuaries describe the need to protect nearshore and offshore resources from unnecessary disturbance, and explain how low altitude overflights can disrupt various marine mammal and seabird behavior patterns including breeding and nesting. Low overflights in these sites clearly pose a risk of harmful disturbance to marine mammals and seabirds, including movement and evacuation in response to low overflights where the young (pups, chicks, eggs) are crushed during an evacuation or exposed to predation as a consequence of loss of parental protection. Indeed, given the connection between low overflights and disturbance, the Southwest Region of the National Marine Fisheries Service developed marine mammal viewing guidelines for its respective regions (which includes the three California sanctuaries), recommending that aircraft avoid flying below 1000 feet over marine mammals. Similarly, the State of California prohibits overflights less than 1000 feet above designated wildlife habitat areas within the State waters of each sanctuary off of California. In the Olympic Coast National Marine Sanctuary, offshore islands of the Flattery Rocks, Quillayute Needles, or Copalis National Wildlife Refuges have high pinnacles that provide important habitats for 14 species of seabirds, warranting the restriction on flights below 2000 feet in this sanctuary to better protect these sanctuary resources. This restriction is further consistent with an advisory published by the Federal Aviation Administration (FAA) that applies to these same areas (FAA Advisory Circular AC 91–36D).

The existing restrictions are not depicted on current FAA aeronautical charts. The FAA has advised NOAA that if this proposed rule is promulgated, it would revise the notation on current aeronautical charts to indicate the sanctuaries' overflight regulations. NOAA expects that the revised notation would likely result in improved compliance and thereby help to ensure the protection of resources under NOAA's stewardship.

II. Summary of the Proposed Amendments

NOAA is proposing to amend ONMS regulations (15 CFR Part 922) for these four sanctuaries. The proposed amendments would clarify NOAA's long-standing regulatory provisions prohibiting low overflights over certain areas within these sanctuaries and more clearly connect the adverse impacts on marine mammals or seabirds caused by low overflights as the regulatory basis for NOAA's flight restrictions.

III. Classification

A. National Environmental Policy Act

The amendments to the sanctuary regulations in the four national marine sanctuaries identified in this notice do not have significant environmental impacts and are categorically excluded from the need to prepare an environmental assessment pursuant to the National Environmental Policy Act. Specifically, the proposed amendments to the regulations are legal in nature, establishing a rebuttable presumption regarding disturbance below a certain level and are thus categorically excluded by NOAA Administrative Order 216–6 Section 6.03c.3(i).

B. Executive Order 12866: Regulatory Impact

This proposed rule has been determined to be not significant within the meaning of Executive Order 12866.

C. Executive Order 13132: Federalism Assessment

NOAA has concluded this regulatory action does not have federalism implications sufficient to warrant preparation of a federalism assessment under Executive Order 13132.

D. Paperwork Reduction Act

This rule does not contain any new or revisions to the existing information collection requirement that was approved by OMB (OMB Control Number 0648–0141) under the Paperwork Reduction Act of 1980, 44 U.S.C. 3501 *et seq.*

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the PRA, unless that collection of information displays a currently valid OMB Control Number.

E. Regulatory Flexibility Act

The Chief Counsel for Regulation of the Department of Commerce certified to the Chief Counsel for Advocacy of the Small Business Administration (SBA) that this proposed rule, if adopted, would not have a significant economic impact on a substantial number of small entities. The factual basis for this certification is that the regulations as proposed by this rule would not substantively change the effect or impact from the current regulations.

IV. Request for Comments

NOAA requests comments on this proposed rule to make amendments to the overflight regulations in the four national marine sanctuaries identified in this notice. In addition to any other comments on the proposed rule, NOAA invites comments on whether the Agency should prohibit flying aircraft below established minimum altitudes, as opposed to establishing a rebuttable presumption that flying aircraft at less than established altitudes within any of the existing zones results in the disturbance of marine mammals or seabirds.

List of Subjects in 15 CFR Part 922

Administrative practice and procedure, Environmental protection, Fish, Harbors, Marine pollution, Marine resources, Natural resources, Penalties, Recreation and recreation areas, Research, Water pollution control, Water resources, Wildlife, Overflights.

Dated: November 29, 2010.

David M. Kennedy,

Acting Assistant Administrator for Ocean Services and Coastal Zone Management.

Accordingly, for the reasons set forth above, 15 CFR part 922 is proposed to be amended as follows:

PART 922—NATIONAL MARINE SANCTUARY PROGRAM REGULATIONS

1. The authority citation for part 922 continues to read as follows:

Authority: 15 U.S.C. 1431 *et seq.*

Subpart G—Channel Islands National Marine Sanctuary

2. Amend § 922.72 by revising paragraph (a)(5) to read as follows:

§ 922.72 Prohibited or otherwise regulated activities.

(a) * * *

(5) Disturbing marine mammals or seabirds by flying motorized aircraft at

less than 1,000 feet over the waters within one nautical mile of any Island, except to engage in kelp bed surveys or to transport persons or supplies to or from an Island. Failure to maintain a minimum altitude of 1,000 feet above ground level over such waters is presumed to disturb marine mammals or seabirds.

* * * * *

Subpart H—Gulf of Farallones National Marine Sanctuary

3. Amend § 922.82 by revising paragraph (a)(8) to read as follows:

§ 922.82 Prohibited or otherwise regulated activities.

(a) * * *

(8) Disturbing marine mammals or seabirds by flying motorized aircraft at less than 1,000 feet over the waters within one nautical mile of the Farallon Islands, Bolinas Lagoon, or any ASBS, except to transport persons or supplies to or from the Islands or for enforcement purposes. Failure to maintain a minimum altitude of 1,000 feet above ground level over such waters is presumed to disturb marine mammals or seabirds.

* * * * *

Subpart M—Monterey Bay National Marine Sanctuary

4. Amend § 922.132 by revising paragraph (a)(6) to read as follows:

§ 922.132 Prohibited or otherwise regulated activities.

(a) * * *

(6) Disturbing marine mammals or seabirds by flying motorized aircraft, except as necessary for valid law enforcement purposes, at less than 1,000 feet above any of the four zones within the Sanctuary described in Appendix B to this subpart. Failure to maintain a minimum altitude of 1,000 feet above ground level above any such zone is presumed to disturb marine mammals or seabirds.

* * * * *

Subpart O—Olympic Coast National Marine Sanctuary

4. Amend § 922.152 by revising paragraph (a)(6) to read as follows:

§ 922.152 Prohibited or otherwise regulated activities.

(a) * * *

(6) Disturbing marine mammals or seabirds by flying motorized aircraft at less than 2,000 feet over the waters within one nautical mile of the Flattery Rocks, Quillayute Needles, or Copalis National Wildlife Refuges or within one nautical mile seaward from the coastal boundary of the Sanctuary, except for activities related to Tribal timber operations conducted on reservation lands, or to transport persons or supplies to or from reservation lands as authorized by a governing body of an Indian Tribe. Failure to maintain a minimum altitude of 2,000 feet above ground level any over such waters is presumed to disturb marine mammals or seabirds.

* * * * *

[FR Doc. 2010–30678 Filed 12–7–10; 8:45 am]

BILLING CODE 3510–NK–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–132724–10]

RIN 1545–BJ78

Source of Income From Qualified Fails Charges

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this **Federal Register**, the IRS and the Treasury Department are issuing temporary regulations (TD 9508) under section 863(a) of the Internal Revenue Code. These regulations set forth the source of income attributable to qualified fails charges. This action is necessary to provide guidance about the treatment of fails charges for purposes of sections 871 and 881, which generally require gross-basis taxation of foreign persons not otherwise subject to U.S. net-basis taxation and the withholding of such tax under sections 1441 and 1442. The text of the temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by March 8, 2011.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–132724–10), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–132724–10), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the Federal eRulemaking Portal at *http://www.regulations.gov* (IRS REG–132724–10).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Sheila Ramaswamy or Anthony J. Marra, Office of Associate Chief Counsel (International) (202) 622–3870; concerning submissions of comments or a request for a public hearing, Richard Hurst at (202) 622–7180.

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

The temporary regulations published in the Rules and Regulations section of this issue of the **Federal Register** provide guidance for the treatment of fails charges for purposes of sections 871, 881, 1441 and 1442 by establishing source rules for qualified fails charges that arise in the delivery-versus-payment market for Treasury securities. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because these regulations do not impose a collection of information on small entities, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. In addition to the specific requests for comments made elsewhere in this preamble or the preamble to the temporary regulations, the IRS and the Treasury Department request comments on the clarity of the proposed regulations and how they can be made easier to understand. A public hearing may be scheduled if requested in writing by any person who timely