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]
submitted written comments. If a public hearing is scheduled, notice of the date,
time, and place of the hearing will be published in the Federal Register.

Drafting Information

The principal authors of these
regulations are Sheila Ramaswamy and
Anthony J. Marra, Office of the
Associate Chief Counsel (International).
However, other persons from the Office
of Associate Chief Counsel (International) and the Treasury
Department have participated in their
development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and
recordkeeping requirements.

Proposed Amendment to the
Regulations

Accordingly, 26 CFR part 1 is
proposed to be amended as follows:

PART 1—INCOME TAXES

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

Authority: 26 U.S.C. 863(a) and 7805
* * *

Par. 2. Section 1.863–10 is added to read as follows:

§ 1.863–10 Source of income from a
qualified fails charge.

[The text of proposed § 1.863–10 is
the same as the text of § 1.863–10T
published elsewhere in this issue of the
Federal Register].

Steven T. Miller,
Deputy Commissioner for Services and
Enforcement.
[FR Doc. 2010–30896 Filed 12–7–10; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND
SECURITY

Coast Guard

33 CFR Part 117
[Docket No. USCG–2010–1029]
RIN 1625–AA09

Drawbridge Operation Regulation; Fox
River, Oshkosh, WI

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to
establish remote drawbridge operating
procedures for the Canadian National
Railway Bridge across the Fox River at
Mile 55.72 at Oshkosh, Wisconsin. This
proposed rule is intended to establish
standard bridge operating conditions for
both vessel and train traffic while
allowing the bridge to be remotely
operated.

DATES: Comments and related material
must reach the Coast Guard on or before
January 7, 2011.

ADDRESSES: You may submit comments
identified by docket number USCG–
2010–1029 using any one of the
following methods:

(1) Federal eRulemaking Portal:

(2) Fax: 202–493–2251.

(3) Mail: Docket Management Facility
(M–30), U.S. Department of
Transportation, West Building Ground
Floor, Room W12–140, 1200 New Jersey
Avenue, SE., Washington, DC 20590–
0001.

(4) Hand delivery: Same as mail
address above, between 9 a.m. and
5 p.m., Monday through Friday, except
Federal holidays. The telephone number
is 202–366–9329.

To avoid duplication, please use only
one of these four methods. See the
“Public Participation and Request for
Comments” portion of the
SUPPLEMENTARY INFORMATION
section below for instructions on submitting
comments.

FOR FURTHER INFORMATION CONTACT:
If you have questions on this proposed
rule, call or e-mail Mr. Lee D. Soule,
Bridge Management Specialist, U.S.
Coast Guard; telephone 216–902–6085,
e-mail lee.d.soule@uscg.mil, or fax 216–
902–6088. If you have questions on
viewing or submitting material to the
docket, call Renee V. Wright, Program
Manager, Docket Operations, telephone

SUPPLEMENTARY INFORMATION:

Public Participation and Request for
Comments

We encourage you to participate in
this rulemaking by submitting
comments and related materials. All
comments received will be posted,
without change to http://
www.regulations.gov and will include
any personal information you have
provided.

Submitting Comments
If you submit a comment, please
include the docket number for this
rulemaking (USCG–2010–1029),
indicate the specific section of this
document to which each comment
applies, and provide a reason for each
suggestion or recommendation. You
may submit your comments and
material online (http://
www.regulations.gov), or by fax, mail or
hand delivery, but please use only one
of these means. If you submit a
comment online via http://
www.regulations.gov, it will be
considered received by the Coast Guard
when you successfully transmit the
comment. If you fax, hand deliver, or
mail your comment, it will be
considered as having been received by
the Coast Guard when it is received at
the Docket Management Facility. We
recommend that you include your name
and a mailing address, an e-mail
address, or a phone number in the body
of your document so that we can contact
you if we have questions regarding your
submission.

To submit your comment online, go to
http://www.regulations.gov, click on the
“submit a comment” box, which will then
become highlighted in blue. In the
“Document Type” drop down menu
select “Proposed Rules” and insert
“USCG–2010–1029” in the “Keyword”
box. Click “Search” then click on the
balloon shape in the “Actions” column.
If you submit your comments by mail or
hand delivery, submit them in an
unbound format, no larger than 8½ by 11
inches, suitable for copying and
electronic filing. If you submit them by
mail and would like to know that they
reached the Facility, please enclose a
stamped, self-addressed postcard or
envelope. We will consider all
comments and material received during
the comment period and may change
the rule based on your comments.

Viewing Comments and Documents

To view comments, as well as
documents mentioned in this preamble
as being available in the docket, go to
http://www.regulations.gov, click on the
“read comments” box, which will then
become highlighted in blue. In the
“Keyword” box insert “USCG–2010–
1029” and click “Search.” Click the
“Open Docket Folder” in the “Actions”
column. You may also visit the Docket
Management Facility in Room W12–140
on the ground floor of the Department
of Transportation West Building, 1200
New Jersey Avenue, SE., Washington,
DC 20590, between 9 a.m. and 5 p.m.,
Monday through Friday, except Federal
holidays. We have an agreement with
the Department of Transportation to use
the Docket Management Facility.

Privacy Act

Anyone can search the electronic
form of comments received into any of
our dockets by the name of the
individual submitting the comment (or
signing the comment, if submitted on
behalf of an association, business, labor
union, etc.). You may review a Privacy
Act notice regarding our public dockets.