

(B) *Examples.* The following examples illustrate the application of paragraph (c)(2)(iii)(A) of this section:

Example 1. In 2006, X, a domestic corporation that reports its taxes on a calendar year basis, merges into Z, a domestic LLC wholly owned by Y that is disregarded as an entity separate from Y, in a state law merger. X was not a member of a consolidated group at any time during its taxable year ending in December 2005. Under the applicable state law, Z is the successor to X and is liable for all of X's debts. In 2009, the Internal Revenue Service (IRS) seeks to extend the period of limitations on assessment for X's 2005 taxable year. Because Z is the successor to X and is liable for X's 2005 taxes that remain unpaid, Z is the proper party to sign the consent to extend the period of limitations.

Example 2. The facts are the same as in *Example 1*, except that in 2007, the IRS determines that X miscalculated and underreported its income tax liability for 2005. Because Z is the successor to X and is liable for X's 2005 taxes that remain unpaid, the deficiency may be assessed against Z and, in the event that Z fails to pay the liability after notice and demand, a general tax lien will arise against all of Z's property and rights to property.

(iv) * * *

(B) *Treatment of entity.* An entity that is disregarded as an entity separate from its owner for any purpose under this section is treated as a corporation with respect to taxes imposed under Subtitle C—Employment Taxes and Collection of Income Tax (Chapters 21, 22, 23, 23A, 24, and 25 of the Internal Revenue Code).

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(v) * * *

(B) *Treatment of entity.* An entity that is disregarded as an entity separate from its owner for any purpose under this section is treated as a corporation with respect to items described in paragraph (c)(2)(v)(A) of this section.

(C) * * *

Example. * * *

(iv) Assume the same facts as in paragraph (c)(2)(v)(C) *Example* (i) and (ii) of this section. If LLCB does not pay the tax on its sale of coal under chapter 32 of the Internal Revenue Code, any notice of lien the Internal Revenue Service files will be filed as if LLCB were a corporation.

* * * * *

(e) * * *

(2) Paragraph (c)(2)(iii) of this section applies on and after September 14, 2009. For rules that apply before September 14, 2009, see 26 CFR part 301, revised as of April 1, 2009.

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(5) * * * However, paragraph (c)(2)(iv)(B) of this section applies with respect to wages paid on or after

September 14, 2009. For rules that apply before September 14, 2009, see 26 CFR part 301 revised as of April 1, 2009.

(6)(i) Except as provided in this paragraph (e)(6), paragraph (c)(2)(v) of this section applies to liabilities imposed and actions first required or permitted in periods beginning on or after January 1, 2008.

(ii) Paragraphs (c)(2)(v)(B) and (c)(2)(v)(C) *Example* (iv) of this section apply on and after September 14, 2009.

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§ 301.7701–2T [Removed]

■ **Par. 3.** Section 301.7701–2T is removed.

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

Approved: October 18, 2011.

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

[FR Doc. 2011–27720 Filed 10–25–11; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG–2011–0960]

Drawbridge Operation Regulations; Trent River, New Bern, NC

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Fifth Coast Guard District, has issued a temporary deviation from the regulations governing the operation of the US 70 (Alfred Cunningham) Bridge, at mile 0.0, over the Trent River, at New Bern, NC. The deviation restricts the operation of the draw span to facilitate the general maintenance of the Bridge.

DATES: This deviation is effective from 8 p.m. October 26, 2011 through 11:59 p.m. on October 27, 2011.

ADDRESSES: Documents mentioned in this preamble as being available in the docket are part of docket USCG–2011–0960 and are available online by going to <http://www.regulations.gov>, inserting USCG–2011–0960 in the “Keywords” box, and then clicking “Search”. This material is also available for inspection or copying at the 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, between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or e-mail Mr. Bill H. Brazier, Bridge Management Specialist, Fifth Coast Guard District, telephone (757) 398–6422, e-mail Bill.H.Brazier@uscg.mil. If you have questions on reviewing the docket, call Renee V. Wright, Program Manager, Docket Operations, (202) 366–9826.

SUPPLEMENTARY INFORMATION: The North Carolina Department of Transportation (NCDOT), who owns and operates this bascule lift bridge, has requested a temporary deviation from the current operating regulations set out in 33 CFR 117.843(a), to facilitate the general maintenance of the bridge.

In the closed position to vessels, the US 70 (Alfred Cunningham) Bridge, at mile 0.0, at New Bern, NC has a vertical clearance of 14 feet, above mean high water.

Under this temporary deviation, the drawbridge will be closed to vessels requiring an opening each day from 8 p.m. until 11:59 p.m. on October 26, 2011 and October 27, 2011. There are no alternate routes for vessels transiting this section of the Trent River.

The Coast Guard reviewed the 2010 drawbridge logs provided by NCDOT. In the month of October 2010, between the hours of 8 p.m. and 11:59 p.m., there were approximately four recorded vessel openings of the drawbridge. The drawbridge will be able to open for emergencies. Most vessel traffic utilizing this bridge consists of recreational boaters. October is outside of the high recreational boating season therefore, only a small number of boaters may be affected by this temporary closure. There are no alternate routes on this section of Trent River. Vessels that can pass through the bridge in the closed position may do so at any time.

The Coast Guard will inform all users of the waterway through our Local and Broadcast Notice to Mariners of the closure periods for the bridge so that vessels can arrange their transits to minimize any impacts caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the draw must return to its original operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: October 18, 2011.

Waverly W. Gregory, Jr.,

Bridge Program Manager, By direction of the Commander, Fifth Coast Guard District.

[FR Doc. 2011-27721 Filed 10-25-11; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2011-0972]

Drawbridge Operation Regulation; Nanticoke, Seaford, DE

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, Fifth Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the SR 13 Bridge across the Nanticoke River, mile 39.6, at Seaford, DE. The deviation is necessary to accommodate the cleaning and painting of the bridge. This deviation allows the bridge to remain in the closed position throughout the month of November to facilitate the maintenance work.

DATES: This deviation is effective from 12:01 a.m. on November 1, 2011 to 11:59 on November 30, 2011.

ADDRESSES: Documents mentioned in this preamble as being available in the docket are part of docket USCG-2011-0972 and are available online by going to <http://www.regulations.gov>, inserting USCG-2011-0972 in the "Keyword" box and then clicking "Search". They are also available for inspection or copying at the 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, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or e-mail Lindsey Middleton, Bridge Management Specialist, Coast Guard; telephone 757-398-6629, e-mail Lindsey.R.Middleton@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: Marinis Bros. Inc., on behalf of Delaware Department of Transportation (DelDOT), has requested a temporary deviation from the current operating regulation of

the SR 13 Bridge across the Nanticoke River, mile 39.6, at Seaford, DE. The requested deviation is to accommodate painting and cleaning of the bridge. The vertical clearance of this single-leaf bascule bridge is three feet at mean high water (MHW) in the closed position and unlimited in the open position. During this deviation period, the vertical clearance will be limited to one foot at MHW due to the scaffolding that will be used for the maintenance of the bridge. The bridge will remain in the closed position for the entire month. In critical situations the bridge will be able to open if at least 24 hours of notice is given. There are no alternate routes available to vessels.

The current operating schedule for the bridge is set out in 33 CFR 117.243(b). According to that schedule, during the month of November the bridge shall open on signal, except that from 6 p.m. to 8 a.m. Monday through Friday and 3:30 p.m. through 7:30 a.m. Saturday and Sunday, if at least four hours notice is given.

Logs from November 2010 have shown that there were 20 openings for the entire month. Sixteen of those openings were on November 13th and 14th. The openings were due to a Bass Fishing Tournament; however, the tournament is not scheduled for this year minimizing the amount of anticipated openings. The majority of vessel traffic utilizing this waterway is recreational boaters. There is one mariner that requests most of the bridge openings throughout the winter months. Marinis Bros., Inc. has coordinated with this mariner. DelDOT has coordinated with the town concerning the month long bridge closure as well. The Coast Guard will inform all other users of the waterway through our Local and Broadcast Notices to Mariners so that mariners can arrange their transits to minimize any impact caused by the temporary deviation. The Coast Guard will also require the bridge owner to post signs on either side of the bridge notifying mariners of the temporary regulation change.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: October 12, 2011.

Waverly W. Gregory, Jr.,

Bridge Program Manager, Fifth Coast Guard District.

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POSTAL SERVICE

39 CFR Part 241

Post Office Organization and Administration: Establishment, Classification, and Discontinuance

AGENCY: Postal Service.

ACTION: Final rule.

SUMMARY: The Postal Service is amending its regulations to improve the administration of the Post Office closing and consolidation process. This final rule adopts changes to Postal Service regulations pertaining to the definition of "consolidation" and the staffing of Post Offices.

DATES: *Effective Date:* December 1, 2011.

FOR FURTHER INFORMATION CONTACT: Jim Boldt, (202) 268-6799.

SUPPLEMENTARY INFORMATION: On March 31, 2011, the Postal Service published a proposed rule in the **Federal Register** (76 FR 17794) to improve the process for discontinuing Post Offices and other Postal Service-operated retail facilities. The proposed rule also included various proposals to apply certain discontinuance procedures to all retail facilities operated by Postal Service employees. The Postal Service requested comments on the proposed rule.

On July 13, 2011, the Postal Service published an initial final rule (76 FR 41413), with minor corrections published on July 21, 2011 (76 FR 43898). That final rule responded to comments and made numerous changes from the proposed rule, resulting in revised regulations that took effect on July 14, 2011. In the final rule, the Postal Service noted that certain aspects of the proposed rule were subject to then-ongoing consultations under 39 U.S.C. 1004(b)-(d). As a result, the first final rule implemented only changes to 39 CFR part 241 that were not subject to ongoing consultations. 76 FR 41413. The Postal Service advised that changes subject to consultation—namely, those concerning the definition of "consolidation" and the staffing of Post Offices—were being deferred and could be addressed in a subsequent final rule. *Id.* at 41414-15.

At this time, the consultations referenced in the first final rule have run their course, and the Postal Service is prepared to issue the remaining proposed changes, with minor modifications as explained in section III below. Analysis of the pertinent comments received appears below. With the changes described herein, the final rule will take effect upon the publication of corresponding changes in