

**SUMMARY:** This document contains corrections to temporary regulations (TD 9572), relating to dividend equivalents from sources within the United States.

**DATES:** *Effective Date:* March 8, 2012 and is applicable January 23, 2012.

**FOR FURTHER INFORMATION CONTACT:** D. Peter Merkel (202) 622-3870.

**SUPPLEMENTARY INFORMATION:**

**Background**

The temporary regulations that are the subject of these corrections are under section 1441 of the Internal Revenue Code.

**Need for Correction**

As published, temporary regulations (TD 9572), published in the **Federal Register** on January 23, 2012 (77 FR 3108) contains errors which may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

**PART 1—INCOME TAXES**

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

*Authority:* 26 U.S.C. 7805 \* \* \*

**§ 1.1441-4 [Amended].**

■ **Par. 2.** Section 1.1441-4 is amended by revising paragraphs (a)(3)(i) and (a)(3)(iii) to read as follows:

**§ 1.1441-4 Exemptions from withholding for certain effectively connected income and other amounts.**

(a) \* \* \*

(3) \* \* \*

(i) [Reserved]. For further guidance, see § 1.1441-4T(a)(3)(i).

\* \* \* \* \*

(iii) [Reserved]. For further guidance, see § 1.1441-4T(a)(3)(iii).

\* \* \* \* \*

**§ 1.1441-4T [Amended]**

■ **Par. 3.** Section 1.1441-4T is amended by revising the first sentence of paragraph (a)(3)(i) to read as follows:

**§ 1.1441-4T Exemptions from withholding for certain effectively connected income and other amounts (temporary).**

(a) \* \* \*

\* \* \* \* \*

(3) *Income on notional principal contracts*—(i) *General rule.* Except as

otherwise provided in paragraph (a)(3)(iii) of this section, a withholding agent that pays amounts attributable to a notional principal contract described in § 1.863-7T(a) or § 1.988-2(e) shall have no obligation to withhold on the amounts paid under the terms of the notional principal contract regardless of whether a withholding certificate is provided. \* \* \*

\* \* \* \* \*

**§ 1.1441-7 [Amended]**

■ **Par. 4.** Section 1441-7 is amended by revising the introductory text of paragraph (a)(3) and *Example 6* to read as follows:

**§ 1.1441-7 General provision relating to withholding agents.**

(a) \* \* \*

(3) *Examples.* The following examples illustrate the rules of paragraph (a) of this section:

\* \* \* \* \*

*Example 6.* [Reserved]. For further guidance, see § 1.1441-7T(a)(3)

*Example 6.*

\* \* \* \* \*

Guy R. Traynor,

*Federal Register Liaison, Publication and Regulations, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

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**DEPARTMENT OF LABOR**

**Occupational Safety and Health Administration**

**29 CFR Part 1910**

[Docket No. OSHA-2011-0183]

**RIN 1218-AC64**

**Revising Standards Referenced in the Acetylene Standard**

**AGENCY:** Occupational Safety and Health Administration (OSHA), Department of Labor.

**ACTION:** Final rule; confirmation of effective date.

**SUMMARY:** OSHA is confirming the effective date of its direct final rule that revises the Acetylene Standard for general industry by updating the reference to a standard published by a standards-developing organization, the Compressed Gas Association. In the December 5, 2011, direct final rule, OSHA stated that it would withdraw the companion proposed rule and confirm the effective date of the direct final rule

if the Agency received no significant adverse comments. OSHA did not receive significant adverse comments on the direct final rule. Therefore, OSHA is confirming that the direct final rule will become effective on March 5, 2012.

**DATES:** The direct final rule published on December 5, 2011 (76 FR 75782), is effective on March 5, 2012. For the purposes of judicial review, OSHA considers March 5, 2012, as the date of issuance.

**FOR FURTHER INFORMATION CONTACT:**

*General information and press inquiries:* Contact Frank Meilinger, Director, OSHA Office of Communications, Room N-3647, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210; telephone: (202) 693-1999.

*Technical information:* Contact Ken Stevanus, Directorate of Standards and Guidance, Room N-3609, OSHA, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210; telephone: (202) 693-2260; fax: (202) 693-1663.

*Copies of this Federal Register notice.*

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**ADDRESSES:** In compliance with 28 U.S.C. 2112(a), OSHA designates the Associate Solicitor of Labor for Occupational Safety and Health as the recipient of petitions for review of the final standard. Contact Joseph M. Woodward, Associate Solicitor at the Office of the Solicitor, Room S-4004, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210; telephone: (202) 693-5445.

**SUPPLEMENTARY INFORMATION:** On December 5, 2011, OSHA published a direct final rule (DFR) in the **Federal Register** that revised the Acetylene Standard for general industry by updating a reference to the Compressed Gas Association (GGA) acetylene standard (see 76 FR 75782). In the DFR, OSHA deleted reference to CGA G-1-2003 and replaced it with CGA G-1-2009. In that **Federal Register** document, OSHA also stated that it would confirm the effective date of the DFR if the Agency received no significant adverse comments.

OSHA received one comment on the DFR, which it determined was not a significant adverse comment. The commenter observed differences between provisions of the most recent Compressed Gas Association acetylene standard (CGA G-1-2009) and provisions of OSHA's oxygen-fuel gas

welding and cutting standard at 29 CFR 1910.253. After describing the differences, the commenter stated that “the rulemaking process should include an assessment of how other existing OSHA Rules may be affected by the new or amended rule.” However, the commenter did not object to the revised provisions adopted by the CGA G–1–2009 standard that are the subject of this rulemaking. Therefore, the Agency determined that this comment was neither significant nor adverse.

#### List of Subjects in 29 CFR Part 1910

Acetylene, General industry, Occupational safety and health, Safety.

#### Authority and Signature

David Michaels, Ph.D., MPH, Assistant Secretary of Labor for Occupational Safety and Health, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210, authorized the preparation of this final rule. OSHA is issuing this final rule pursuant to Sections 4, 6, and 8 of the Occupational Safety and Health Act of 1970 (29 U.S.C. 653, 655, and 657), 5 U.S.C. 553, Secretary of Labor’s Order 1–2012 (77 FR 3912), and 29 CFR part 1911.

Signed at Washington, DC on March 2, 2012.

David Michaels,

Assistant Secretary of Labor for Occupational Safety and Health.

[FR Doc. 2012–5589 Filed 3–7–12; 8:45 am]

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## 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 MISSISSIPPI* (SSN 782) 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 March 8, 2012 and is applicable beginning February 27, 2012.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant Jaewon Choi, (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 MISSISSIPPI* (SSN 782) 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 2(a)(i), pertaining to the vertical placement of the masthead light; Annex I, paragraph 2(k), pertaining to the vertical separation of the anchor lights and vertical placement of the forward anchor light above the hull; Annex I, paragraph 3(b), pertaining to the location of the sidelights; and Rule

21(c), pertaining to the location and arc of visibility of the sternlight. 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, the DoN amends part 706 of title 32 of the Code of Federal Regulations 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 as follows:

**Authority:** 33 U.S.C. 1605.

■ 2. Section 706.2 is amended as follows:

■ A. In Table One by adding, in alpha numerical order, by vessel number, an entry for *USS MISSISSIPPI* (SSN 782); and

■ B. In Table Three by adding, in alpha numerical order, by vessel number, an entry for *USS MISSISSIPPI* (SSN 782).

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

\* \* \* \* \*

TABLE ONE

Vessel	Number	Distance in meters of forward masthead light below minimum required height. § 2(a)(i), Annex I
<i>USS MISSISSIPPI</i> .....	SSN 782 .....	2.76

\* \* \* \* \*