

§ 1.5000A-5 Administration and procedure.

(a) *In general.* A taxpayer's liability for the shared responsibility payment for a month must be reported on the taxpayer's Federal income tax return for the taxable year that includes the month. The period of limitations for assessing the shared responsibility payment is the same as that prescribed by section 6501 for the taxable year to which the Federal income tax return on which the shared responsibility payment is to be reported relates. The shared responsibility payment is payable upon notice and demand by the Secretary, and except as provided in paragraph (b) of this section, is assessed and collected in the same manner as an assessable penalty under subchapter B of chapter 68 of the Internal Revenue Code. The shared responsibility payment is not subject to deficiency procedures of subchapter B of chapter 63 of the Internal Revenue Code. Interest on this payment accrues in accordance with the rules in section 6601.

(b) *Special rules.* Notwithstanding any other provision of law—

(1) *Waiver of criminal penalties.* In the case of a failure by a taxpayer to timely pay the shared responsibility payment, the taxpayer is not subject to criminal prosecution or penalty for the failure.

(2) *Limitations on liens and levies.* If a taxpayer fails to pay the shared responsibility payment imposed by this section and §§ 1.5000A-1 through 1.5000A-4, the Secretary will not file notice of lien on any property of the taxpayer, or levy on any property of the taxpayer for the failure.

(3) *Authority to offset against overpayment.* Nothing in this section prohibits the Secretary from offsetting any liability for the shared responsibility payment against any overpayment due the taxpayer, in accordance with section 6402(a) and its corresponding regulations.

(c) *Effective/applicability date.* This section and §§ 1.5000A-1 through 1.5000A-4 apply for months beginning after December 31, 2013.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 5.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 6.** In § 602.101, paragraph (b) is amended by adding an entry in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * *				
(b) * * *				
CFR part or section where identified and described				Current OMB Control No.
* * * *				* *
1.5000A-3			1545-0074
1.5000A-4			1545-0074
* * * *				* *

Heather C. Maloy,

Acting Deputy Commissioner for Services and Enforcement.

Approved: August 26, 2013.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[Docket No. USCG-2013-0775]

Drawbridge Operation Regulations; Long Island, New York Inland Waterway From East Rockaway Inlet to Shinnecock Canal, NY

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations.

SUMMARY: The Commander, First Coast Guard District, has issued a temporary deviation from the regulation governing the operation of the Loop Parkway Bridge, mile 0.7, across Long Creek, and the Meadowbrook Parkway Bridge, mile 12.8, across Sloop Channel, both at Hempstead, New York. This deviation is necessary to facilitate the 2013 Dee Snider's Ride to Fight Hunger on Long Island. The deviation allows the two bridges to remain in the closed position during this public event.

DATES: This deviation is effective from 11 a.m. through 1 p.m. on September 8, 2013.

ADDRESSES: Documents mentioned in this preamble as being available in the docket are part of docket USCG-2013-0775 and are available online at www.regulations.gov. Type the docket number in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this deviation. 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.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Ms. Judy Leung-Yee, Project Officer, First Coast Guard District, telephone (212) 668-7165, judy.k.leung-yee@uscg.mil. If you have questions on viewing the docket, call Barbara Hairston, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: The Loop Parkway Bridge, mile 0.7, across Long Creek has a vertical clearance in the closed position of 21 feet at mean high water and 25 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.799(f).

The Meadowbrook Parkway Bridge, mile 12.8, across Sloop Channel has a vertical clearance in the closed position of 22 feet at mean high water and 25 feet at mean low water. The existing drawbridge operation regulations are listed at 33 CFR 117.799(h). Long Creek and Sloop Channel are transited by commercial fishing and recreational vessel traffic.

The bridge owner for both bridges, the State of New York Department of Transportation, requested bridge closures to facilitate a public event, the 2013 Dee Snider's Ride to Fight Hunger.

Under this temporary deviation the Loop Parkway and the Meadowbrook Parkway Bridges may remain in the closed position between 11 a.m. and 1 p.m. on September 8, 2013, to facilitate a public event, the 2013 Dee Snider's Ride.

There are no alternate routes for vessel traffic; however, vessels that can pass under the closed draws during this closure may do so at any time. The bridges may be opened in the event of an emergency. The Coast Guard will inform the users of the waterways through our Local and/or Broadcast Notices to Mariners of the change in operating schedule for the bridges so that vessels can arrange their transits to minimize any impact caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the bridge 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: August 21, 2013.

Gary Kassoof,

Bridge Program Manager, First Coast Guard District.

[FR Doc. 2013-21182 Filed 8-29-13; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2013-0783]

Drawbridge Operation Regulation; New Jersey Intracoastal Waterway (NJICW), at Atlantic City, NJ

AGENCY: Coast Guard, DHS.

ACTION: Notice of deviation from drawbridge regulation.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the draw of the US40-322 (Albany Avenue) Bridge across Inside Thorofare, NJICW mile 70.0, at Atlantic City, NJ. The deviation allows the bridge to remain in the closed position to vessels requesting a bridge opening in order to accommodate the 3rd Annual Atlantic City Triathlon.

DATES: This deviation is effective 6 a.m. until 12 p.m. September 15, 2013.

ADDRESSES: The docket for this deviation [USCG-2013-0783] is available at <http://www.regulations.gov>. Type the docket number in the "Search" box and click "Search." Click on the Open Docket Folder on the line associated with this deviation. 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.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email Kashanda L. Booker, Bridge Management Specialist, Fifth Coast Guard District, telephone (757) 398-6227, email Kashanda.l.booker@uscg.mil. If you have questions on reviewing the docket, call Barbara Hairston, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: The New Jersey Department of Transportation, on behalf of the Atlantic City Emergency Management Office, has requested a temporary deviation from the current operating regulations of the US40-322

(Albany Avenue) Bridge across Inside Thorofare, NJICW mile 70.0, at Atlantic City. The closure has been requested to ensure the safety of the runners and spectators that will be participating in the triathlon, on Sunday September 15, 2013.

Under this temporary deviation, the US40-322 (Albany Avenue) Bridge will remain in the closed position from 6 a.m. through 12 p.m., on Sunday, September 15, 2013.

In the closed position to vessels, the available vertical clearance of this bascule bridge is approximately 10 feet, above mean high water. The current operating regulation is outlined at 33 CFR 117.733(f), which requires that on the weekdays during this time of year, the bridge shall open on signal; except that from 11 p.m. to 7 a.m., the draw need only open if at least four hours of notice is given, from 9 a.m. to 4 p.m. and from 6 p.m. to 9 p.m., the draw need only open on the hour and half hour, and from 4 p.m. to 6 p.m. the draw need not open.

Vessels that can pass under the drawbridge without an opening may do so at all times. In the event of an emergency, the drawbridge will be able to open for vessels.

The Atlantic Ocean is an alternate route for vessels with mast heights greater than 10 feet. The Coast Guard will inform the users of the waterway through our Local and Broadcast Notices to Mariners of the closure periods so that vessels can plan their transits to minimize any impact caused by the temporary deviation. At all other times during the effected period, the bridge will operate as outlined at 33 CFR 117.733(f).

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: August 21, 2013.

Waverly W. Gregory, Jr.,

Bridge Program Manager, Fifth Coast Guard District.

[FR Doc. 2013-21172 Filed 8-29-13; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2013-0677]

Drawbridge Operation Regulation; Snohomish River, Everett, WA

AGENCY: Coast Guard, DHS.

ACTION: Notice of deviation from drawbridge regulation.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the SR 529 twin bridges across the Snohomish, mile 3.6, near Everett, WA. The deviation is necessary to facilitate heavy maintenance and equipment upgrades on the bridges. This deviation allows the bridges to remain in the closed position during maintenance activities.

DATES: This deviation is effective from 12:01 a.m. on September 3, 2013 to 11:59 p.m. on October 18, 2013.

ADDRESSES: The docket for this deviation, [USCG-2013-0677] is available at <http://www.regulations.gov>. Type the docket number in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this deviation. 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.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email Lieutenant Commander Steven M. Fischer, Bridge Specialist, Coast Guard Thirteenth District; telephone 206-220-7277, email Steven.M.Fischer2@uscg.mil. If you have questions on viewing the docket, call Barbara Hairston, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: The Washington State Department of Transportation (WSDOT) has requested that the SR 529 twin bridges across the Snohomish River remain closed to vessel traffic to facilitate heavy maintenance and equipment upgrades on the bridges. The SR 529 twin bridges cross the Snohomish River at mile 3.6 and provide 38 feet of vertical clearance above mean high water elevation while in the closed position. Vessels which do not require a bridge opening may continue to transit beneath the bridges