

Authority: 26 U.S.C. 7805 \* \* \*
Section 301.6721-1 is also issued under 26 U.S.C. 6011(e).

- Par. 2. Section 301.6011-2 is amended as follows:
a. Paragraphs (b)(4) through (6) are added.
b. Paragraphs (c)(1)(iii) and (iv) are removed.
c. Paragraph (g)(2) is revised.

The additions and revisions read as follows:

301.6011-2 Required use of magnetic media.

(4) Aggregation of returns. For purposes of determining whether the number of returns a person is required to file meets the 250-return threshold under paragraph (c)(1)(i) of this section, all types of returns covered by paragraphs (b)(1) and (2) of this section required to be filed during the calendar year are aggregated. Corrected returns are not taken into account in determining whether the 250-return threshold is met.

(5) Corrected returns. Any person required to file returns covered by paragraphs (b)(1) and (2) of this section on magnetic media for a calendar year must file corrected returns covered by paragraphs (b)(1) and (2) of this section for such calendar year on magnetic media.

(6) Examples. The provisions of paragraphs (b)(4) and (5) of this section are illustrated by the following examples:

Example 1. For the 2018 calendar year, Company W is required to file 200 Forms 1099-INT, "Interest Income," and 200 Forms 1099-DIV, "Dividends and Distributions," for a total of 400 returns. Because Company W is required to file 250 or more returns covered by paragraphs (b)(1) and (2) of this section for the calendar year, Company W must file all Forms 1099-INT and Forms 1099-DIV electronically.

Example 2. During the 2018 calendar year, Company X has 200 employees in Puerto Rico and 75 employees in American Samoa, for a total of 275 returns. Because Company X is required to file 250 or more returns covered by paragraphs (b)(1) and (2) of this section for the calendar year, Company X must file Forms 499R-2/W-2PR, "Commonwealth of Puerto Rico Withholding Statement," and Forms W-2AS, "American Samoa Wage and Tax Statement," electronically.

Example 3. For the 2018 calendar year, Company Y files 300 original Forms 1099-MISC, "Miscellaneous Income." Later, Company Y files 70 corrected Forms 1099-MISC for the 2018 calendar year. Because Company Y is required to file 250 or more

returns covered by paragraphs (b)(1) and (2) of this section for the calendar year, Company Y must file its original 300 Forms 1099-MISC, as well as its 70 corrected Forms 1099-MISC for the 2018 calendar year, electronically.

(g) \* \* \*
(2) Paragraphs (a)(1), (b)(1) and (2), (c)(1)(i), (c)(2), (d), (e), and (f) of this section are effective for information returns required to be filed after December 31, 1996. For information returns required to be filed after December 31, 1989, and before January 1, 1997, see section 6011(e) [26 U.S.C. 6011(e)]. Paragraph (b)(4) of this section is effective for information returns required to be filed after December 31, 2018. Paragraph (b)(5) of this section is effective for corrected information returns filed after December 31, 2018.

- Par. 3. Section 301.6721-1 is amended as follows:
a. By removing the fifth through seventh sentences in paragraph (a)(2)(ii).
b. Adding paragraph (h).
The revisions and addition reads as follows:

301.6721-1 Failure to file correct information returns.
(h) Effective dates. Paragraph (a)(2)(ii) of this section is effective for information returns required to be filed after December 31, 2018.

Kirsten Wielobob
Deputy Commissioner for Services and Enforcement.
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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG-2018-0330]

RIN 1625-AA00

Safety Zone; Appomattox River, Hopewell, VA

AGENCY: Coast Guard, DHS.
ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to establish a temporary safety zone for a marine event on the navigable waters of the Appomattox River at confluence with the James River in Hopewell, VA. This action is necessary to provide for the safety of life on these navigable waters in Hopewell, VA, during a

fireworks display on June 30, 2018. This proposed rulemaking would prohibit persons and vessels from being in the safety zone unless authorized by the Captain of the Port Hampton Roads or a designated representative. We invite your comments on this proposed rulemaking.

DATES: Comments and related material must be received by the Coast Guard on or before June 7, 2018.

ADDRESSES: You may submit comments identified by docket number USCG-2018-0330 using the Federal eRulemaking Portal at http://www.regulations.gov. See the "Public Participation and Request for Comments" portion of the SUPPLEMENTARY INFORMATION section for further instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions about this proposed rulemaking, call or email LCDR Barbara Wilk, Waterways Management Division Chief, Sector Hampton Roads, U.S. Coast Guard; telephone 757-668-5580, email HamptonRoadsWaterways@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

- CFR Code of Federal Regulations
COTP Captain of the Port
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background, Purpose, and Legal Basis

On March 27, 2018, the Hopewell Recreation and Parks Department notified the Coast Guard that it will be conducting a fireworks display from approximately 9:30 to 9:45 p.m. on June 30, 2018, to serve as the city of Hopewell's Fourth of July celebration. The fireworks are to be launched from a barge in the Appomattox River near City Point. Potential hazards from firework displays include accidental discharge of fireworks, dangerous projectiles, and falling hot embers or other debris. The Captain of the Port Hampton Roads (COTP) has determined that potential hazards associated with the fireworks to be used in this display would be a safety concern for anyone within a 234-yard radius of the barge. The purpose of this rulemaking is to ensure the safety of vessels and the navigable waters within a 234-yard radius of the fireworks barge before, during, and after the scheduled event. The Coast Guard proposes this

rulemaking under authority in 33 U.S.C. 1231.

### III. Discussion of Proposed Rule

The COTP proposes to establish a safety zone from 9 to 11 p.m. on June 30, 2018. The safety zone would cover all navigable waters within 234 yards of a barge in the Appomattox River at approximate coordinates: 37°18'52.20" N, 077°17'12.52" W. The duration of the zone is intended to ensure the safety of vessels and these navigable waters before, during, and after the scheduled 9:30 to 9:45 p.m. fireworks display. No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative. The regulatory text we are proposing appears at the end of this document.

### IV. Regulatory Analyses

We developed this proposed rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders and we discuss First Amendment rights of protestors.

#### A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13771 directs agencies to control regulatory costs through a budgeting process. This NPRM has not been designated a "significant regulatory action," under Executive Order 12866. Accordingly, the NPRM has not been reviewed by the Office of Management and Budget (OMB), and pursuant to OMB guidance it is exempt from the requirements of Executive Order 13771.

This regulatory action determination is based on the size, location, duration, and time-of-year of the safety zone. Vessel traffic will be able to safely transit around this safety zone which will impact a small designated area of the Appomattox River at confluence with the James River in Hopewell, VA, for 2 hours. Moreover, the Coast Guard will issue Broadcast Notice to Mariners via VHF-FM marine channel 16 about the zone and the rule allows vessels to seek permission on-scene to enter the zone.

#### B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, as amended, requires Federal agencies to consider the potential impact of regulations on

small entities during rulemaking. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small entities.

While some owners or operators of vessels intending to transit the safety zone may be small entities, for the reasons stated in section IV.A above, this proposed rule would not have a significant economic impact on any vessel owner or operator.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this proposed rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section. The Coast Guard will not retaliate against small entities that question or complain about this proposed rule or any policy or action of the Coast Guard.

#### C. Collection of Information

This proposed rule would not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

#### D. Federalism and Indian Tribal Governments

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this proposed rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, this proposed rule does not have tribal implications under Executive Order 13175, Consultation and

Coordination with Indian Tribal Governments, because it would not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes. If you believe this proposed rule has implications for federalism or Indian tribes, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

#### E. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

#### F. Environment

We have analyzed this proposed rule under Department of Homeland Security Directive 023–01 and Commandant Instruction M16475.1D, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have made a preliminary determination that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This proposed rule involves a safety zone lasting 2 hours that would prohibit entry within 234 yards of a fireworks barge. Normally such actions are categorically excluded from further review under paragraph L60(a) of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 01. A preliminary Record of Environmental Consideration supporting this determination is available in the docket where indicated under **ADDRESSES**. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

#### G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your message can be received without

jeopardizing the safety or security of people, places, or vessels.

## V. Public Participation and Request for Comments

We view public participation as essential to effective rulemaking, and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation.

We encourage you to submit comments through the Federal eRulemaking Portal at <http://www.regulations.gov>. If your material cannot be submitted using <http://www.regulations.gov>, contact the person in the **FOR FURTHER INFORMATION CONTACT** section of this document for alternate instructions.

We accept anonymous comments. All comments received will be posted without change to <http://www.regulations.gov> and will include any personal information you have provided. For more about privacy and the docket, visit <http://www.regulations.gov/privacyNotice>.

Documents mentioned in this NPRM as being available in the docket, and all public comments, will be in our online docket at <http://www.regulations.gov> and can be viewed by following that website's instructions. Additionally, if you go to the online docket and sign up for email alerts, you will be notified when comments are posted or a final rule is published.

### List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 165 as follows:

## PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

■ 1. The authority citation for part 165 continues to read as follows:

**Authority:** 33 U.S.C. 1231; 50 U.S.C. 191; 33 CFR 1.05–1, 6.04–1, 6.04–6, 160.5; Department of Homeland Security Delegation No. 0170.1.

■ 2. Add § 165.T05–0330 to read as follows:

### § 165.T05–0330 Safety Zone, Appomattox River; Hopewell, VA.

(a) Definitions. The following definitions apply to this section: (1) *Captain of the Port* means the Commander, Sector Hampton Roads.

(2) *Representative* means any Coast Guard commissioned, warrant or petty officer who has been authorized to act on the behalf of the Captain of the Port.

(3) *Participants* mean individuals and vessels involved in the fireworks display.

(b) Location. The following area is a safety zone: All navigable waters in the vicinity of the Appomattox River at confluence with the James River, within a 234 yard radius of the fireworks display barge in approximate position 37°18'52.20" N, 077°17'12.52" W. (NAD 1983).

(c) Regulations. (1) Except as provided in paragraph (c)(4) of this section, all persons are required to comply with the general regulations governing safety zones of subpart C of this part.

(2) With the exception of participants, entry into or remaining in this safety zone is prohibited unless authorized by the Captain of the Port, Hampton Roads or his designated representatives. All vessels within this safety zone at the time it is implemented are to depart the zone immediately.

(3) The Captain of the Port, Hampton Roads or his representative can be contacted at telephone number (757) 668–5555. The Coast Guard and designated security vessels enforcing the safety zone can be contacted on VHF–FM marine band radio channel 13 (165.65 Mhz) and channel 16 (156.8 Mhz), or by visual or verbal hailing on-scene.

(4) This section does not apply to participants and vessels that are engaged in the following operations:

- (i) Enforcing laws;
- (ii) Servicing aids to navigation, and
- (iii) Emergency response vessels.

Dated: May 24, 2018.

**Richard J. Wester,**

*Captain of the Port, Hampton Roads.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA–R09–OAR–2018–0221, FRL–9978–81—Region 9]

### Approval and Promulgation of Air Quality Implementation Plans; Nevada; Rescission of Regional Haze Federal Implementation Plan for the Reid Gardner Generating Station

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to rescind the Regional Haze Federal Implementation Plan (FIP) that we promulgated on August 23, 2012, to regulate air pollutant emissions from Reid Gardner Generating Station Units 1, 2, and 3 (RGGS), previously located in Clark County, Nevada. The EPA is proposing this action in response to the Nevada Division of Environmental Protection's (NDEP) request dated January 16, 2018. The request seeks rescission of the FIP because RGGS Units 1–3 have been permanently decommissioned and are being dismantled and demolished, as demonstrated by the supporting documentation provided by NDEP.

**DATES:** Any comments on this proposal must arrive by July 16, 2018. Requests for a public hearing must be received on or before June 15, 2018.

**ADDRESSES:** Submit your comments, identified by Docket ID number EPA–R09–OAR–2018–0221, at <http://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the Web, cloud, or other file sharing system). For additional submission methods, the EPA's full public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit