

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[REG–102951–16]

RIN 1545–BN36

Filing Requirements for Information Returns Required on Magnetic Media (Electronically); Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to a notice of proposed rulemaking.

SUMMARY: This document contains a correction to notice of proposed rulemaking (REG–102951–16) that was published in the **Federal Register** on Thursday, May 31, 2018 (83 FR 24948). The proposed regulations are relating to amending rules for determining whether information returns must be filed by using magnetic media (electronically).

DATES: Written or electronic comments and request for a public hearing for the notice of proposed rulemaking at 83 FR 24948, May 31, 2018, are still being accepted and must be received by July 30, 2018.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Michael Hara at (202) 317–6845; concerning the submission of comments and request for a public hearing, Regina L. Johnson, (202) 317–5177 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The notice of proposed rulemaking that is subject of this document is under section 6011 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG–102951–16) contains an error that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, in the notice of proposed rulemaking (REG–102951–16) that is subject to FR Doc. 2018–11749, beginning on page 24948 in the issue of May 31, 2018, make the following correction in the **SUPPLEMENTARY INFORMATION** section. On page 24949 in the first column, under the caption “Explanation of Provisions”, the last line from the bottom of the second full paragraph, the language “§ 301.6011–2

(c)(1)(iv), Example 4.” is corrected to read “§ 301.6011–2 (b)(4).”.

Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2018–15164 Filed 7–16–18; 8:45 am]

BILLING CODE 4830–01–P**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 165**

[Docket Number USCG–2018–0343]

RIN 1625–AA00

Safety Zone, S99 Alford Street Bridge—Emergency Grid Replacement Project, Mystic River, Charlestown and Everett, MA**AGENCY:** Coast Guard, DHS.**ACTION:** Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to establish a temporary safety zone for the navigable waters within 150-yards of the S99 Alford Street Bridge, at mile 1.4 on the Mystic River between Charlestown and Everett, Massachusetts from October 1, 2018 through April 30, 2019. The safety zone is necessary to protect personnel, vessels and the marine environment from potential hazards created during the emergency replacement of the steel grid deck on all four bascule spans of the S99 Alford Street Bridge. This proposed rule would prohibit vessels and persons from being in the safety zone unless authorized by the Captain of the Port Boston 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 August 16, 2018.

ADDRESSES: You may submit comments identified by docket number USCG–2018–0343 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 Mark Cutter, Waterways Management Division, U.S. Coast Guard Sector Boston, telephone 617–223–4000, email Mark.E.Cutter@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 April 6, 2018, the City of Boston notified the Coast Guard that the Massachusetts Department of Transportation’s Highways Division will be conducting emergency repairs to the S99 Alford Street Drawbridge at mile 1.4 on the Mystic River between Charlestown and Everett Massachusetts from May 2018 through the summer of 2019. The emergency repairs consist of replacing the steel grid bridge decking on all four bascule spans. To complete these repairs by the summer of 2019 and still maintain regional transportation, each side span of the bascule bridge will need to be closed at different times. To make the necessary repairs, workers will need to use barges in the waterway underneath the bridge span to access the side spans. Bridge span closures and use of the waterway underneath the bridge to effectuate the repairs are scheduled to commence on October 1, 2018, and be completed by April 30, 2019.

Hazards from bridge span closures and use of the waterway underneath include heavy lift operations, falling equipment and materials, and construction vessels. The Captain of the Port (COTP) Boston has determined that potential hazards associated with the bridge repairs would be a safety concern for anyone in or on Mystic River waters within 150-yards of the bridge. No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP Boston or a designated representative. The Coast Guard will notify the public through the Massachusetts Bay Harbor Safety Committee meetings, Boston’s Port Operators Group meetings, and Local Notice to Mariners. Moreover, the Coast Guard would issue a Safety Marine Information Broadcast via marine channel 16 (VHF–FM) fourteen (14) days in advance of the commencement of the Safety Zone. If the project is completed before April 30, 2019, enforcement of the safety zone will be suspended and notice given to the public to the greatest extent possible.

The purpose of this rulemaking is to protect personnel, vessels and the marine environment from potential hazards created during repairs on the