

drain is “unblockable” if the suction outlet, including the sump, has a perforated (open) area that cannot be shadowed by the area of the 18” x 23” Body Blocking Element of ANSI/APSP-16 2011 and the rated flow through any portion of the remaining open area (beyond the shadowed portion) cannot create a suction force in excess of the removal force values in Table 1 of that Standard. The Staff Technical Guidance of June 2008 will be updated to clarify that placing a removable, unblockable drain cover over a blockable drain does not constitute an unblockable drain. This revocation corrects the previous interpretation, which the Commission now believes was in error and thwarts the intent of the law to require layers of protection in cases where a drain cover, regardless of its size, can be removed, broken, or otherwise expose a blockable drain and present an entrapment hazard. The Commission has set a compliance date of May 28, 2012, to allow time for firms that require modifications as a result of this revocation to bring their pools into compliance with the statute as written. In addition, the Commission invites written comments regarding the ability of those who have installed VGBA compliant unblockable drain covers as described at 16 CFR 1450.2(b) to come into compliance with our revocation by May 28, 2012.

#### List of Subjects in 16 CFR Part 1450

Consumer protection, Infants and children, Law enforcement.

For the reasons stated above, the Commission amends part 1450 of title 16 of the Code of Federal Regulations as set forth below:

#### PART 1450—VIRGINIA GRAEME BAKER POOL AND SPA SAFETY ACT REGULATIONS

■ 1. The authority citation for part 1450 continues to read as follows:

**Authority:** 15 U.S.C. 2051–2089, 86 Stat. 1207; 15 U.S.C. 8001–8008, 121 Stat. 1794.

#### § 1450.2 [Removed and Reserved]

■ 2. Remove and reserve § 1450.2.

Dated: September 29, 2011.

**Todd A. Stevenson,**

*Secretary, Consumer Product Safety Commission.*

[FR Doc. 2011–25601 Filed 10–7–11; 8:45 am]

**BILLING CODE 6355–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 9543]

RIN 1545–BA99

#### Timely Mailing Treated as Timely Filing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final regulations.

**SUMMARY:** This document contains corrections to final regulations that were published in the *Federal Register* on Tuesday, August 23, 2011, the regulations provide that the proper use of registered or certified mail, or a service of a private delivery service designated under criteria established by the Internal Revenue Service, will constitute prima facie evidence of delivery. The regulations affect taxpayers who mail Federal tax documents to the Internal Revenue Service or the United States Tax Court.

**DATES:** This correction is effective on October 11, 2011 and applies to any payment or document mailed and delivered in accordance with the requirements of § 301.7502–1 in an envelope bearing a postmark dated after September 21, 2004.

**FOR FURTHER INFORMATION CONTACT:** Steven Karon, (202) 622–4570 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9543) that is the subject of this correction is under sections 301 and 602 of the Internal Revenue Code.

##### Need for Correction

As published on August 23, 2011 (76 FR 52561), the final regulations (TD 9543) contains errors that may prove to be misleading and is in need of clarification.

##### Correction of Publication

Accordingly, the final regulations (TD 9543), that were the subject of FR Doc. 2011–21416, are corrected as follows:

1. On page 52561, column 1, in the regulation heading, the CFR Title and part Number, line 3, the phrase “26 CFR part 301” is corrected to read “26 CFR parts 301 and 602”.

2. On page 52561, column 2, in the preamble, under the caption “**FOR FURTHER INFORMATION CONTACT**”, line 1, the phrase “(202) 622- 4570” is corrected to read “(202) 622–4570”.

3. On page 52562, column 3, in the preamble under the caption “Special

Analyses”, lines 6 and 7 from the bottom of the second paragraph, the phrase “\$2.80 and registered mail can be used for as little as \$10.60” is corrected to read “\$2.85 and registered mail can be used for as little as \$10.75.”

4. On page 52562, column 3, in the preamble, the caption “List of Subjects in 26 CFR part 301” is corrected to read as follows:

#### List of Subjects

##### 26 CFR Part 301

Employment taxes, Estate taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

##### 26 CFR Part 602

Reporting and recordkeeping requirements.

5. On page 52562, column 3, in the preamble under the caption “Adoption of Amendments to the Regulations”, line 1, the phrase “Accordingly, 26 CFR part 301 is amended as follows:” is corrected to read “Accordingly, 26 CFR parts 301 and 602 are amended as follows:”.

**Diane O. Williams,**

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

[FR Doc. 2011–26187 Filed 10–7–11; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Financial Crimes Enforcement Network

#### 31 CFR Part 1060

RIN 1506–AB12

#### Comprehensive Iran Sanctions, Accountability, and Divestment Reporting Requirements

**AGENCY:** Financial Crimes Enforcement Network (“FinCEN”), Treasury.

**ACTION:** Final rule.

**SUMMARY:** FinCEN, to comply with the congressional mandate to prescribe regulations under section 104(e) of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (“CISADA”) and consistent with its statutory mission under 31 U.S.C. 310, is issuing this final rule. The rule requires a U.S. bank that maintains a correspondent account for a foreign bank to inquire of the foreign bank, and report to FinCEN certain information with respect to transactions or other financial services provided by that foreign bank. Under the rule, U.S. banks will only be required to report this