

error report described in § 51.7, a covered entity's final fee may differ from a covered entity's preliminary fee because of a change in data reported by the Agencies after resolution of error reports, including a change in the aggregate prescription drug sales figure. A change in aggregate prescription drug sales data can affect each covered entity's fee because each covered entity's fee is a fraction of the aggregate fee collected from all covered entities. A covered entity's final fee may also differ from its preliminary fee calculation because the data used in the preliminary fee calculation may have contained inaccurate branded prescription drug sales information that was corrected or updated at the conclusion of the dispute resolution process.

(c) *Payment of final fee.* Each covered entity must pay its final fee by September 30th of the fee year. For a controlled group, the payment must be made using the designated entity's EIN as reported on Form 9947. The fee must be paid by electronic funds transfer as required by § 51.6302-1. There is no tax return to be filed for the fee.

(d) *Joint and several liability.* In the case of a controlled group that is liable for the fee, all members of the controlled group are jointly and severally liable for the fee. Accordingly, if a controlled group's fee is not paid, the IRS will separately assess each member of the group for the full amount of the controlled group's fee.

**§ 51.8T [Removed]**

- **Par. 17.** Section 51.8T is removed.
- **Par. 18.** Section 51.9 is added to read as follows:

**§ 51.9 Tax treatment of fee.**

(a) *Treatment as an excise tax.* The fee imposed by section 9008 is treated as an excise tax for purposes of subtitle F of the Internal Revenue Code (Code) (sections 6001-7874). Thus, references in subtitle F to "taxes imposed by this title," "internal revenue tax," and similar references, are also references to the fee imposed by section 9008. For example, the fee imposed by section 9008 is assessed (section 6201), collected (sections 6301, 6321, and 6331), enforced (section 7402 and 7403), subject to examination and summons (section 7602), and subject to confidentiality rules (section 6103) in the same manner as taxes imposed by the Code.

(b) *Deficiency procedures.* The deficiency procedures of sections 6211-6216 do not apply to the fee imposed by section 9008.

(c) *Limitation on assessment.* The IRS must assess the amount of the fee for

any fee year within three years of September 30th of that fee year.

(d) *Application of section 275.* The fee is treated as a tax described in section 275(a)(6) (relating to taxes for which no deduction is allowed).

**§ 51.9T [Removed]**

- **Par. 19.** Section 51.9T is removed.
- **Par. 20.** Section 51.10 is added to read as follows:

**§ 51.10 Refund claims.**

Any claim for a refund of the fee must be made by the person that paid the fee to the government and must be made on Form 843, "Claim for Refund and Request for Abatement," in accordance with the instructions for that form.

**§ 51.10T [Removed]**

- **Par. 21.** Section 51.10T is removed.
- **Par. 22.** Section 51.11T is revised to read as follows:

**§ 51.11T Effective/applicability date.**

(a) through (b) [Reserved]. For further guidance see § 51.11(a) through (b).

(c) Section 51.2T(e)(3) applies to any fee on branded prescription drug sales that is due on or after January 1, 2015.

(d) The applicability of § 51.2T(e)(3) expires on July 24, 2017.

- **Par. 23.** Section 51.11 is added to read as follows:

**§ 51.11 Effective/applicability date.**

(a) Except as otherwise provided in this section, §§ 51.1 through 51.10 apply on and after July 28, 2014.

(b) Section 51.2(e)(3) applies on July 28, 2014 through December 31, 2014.

(c) [Reserved]. For further guidance see § 51.11T(c).

**§ 51.12T [Removed]**

- **Par. 24.** Section 51.12T is removed.
- **Par. 25.** Section 51.6302-1 is added to read as follows:

**§ 51.6302-1 Method of paying the branded prescription drug fee.**

(a) *Fee to be paid by electronic funds transfer.* Under the authority of section 6302(a), the fee imposed on branded prescription drug sales by section 9008 and § 51.5 must be paid by electronic funds transfer as defined in § 31.6302-1(h)(4)(i) of this title, as if the fee were a depository tax. For the time for paying the fee, see § 51.8.

(b) *Effective/applicability date.* This section applies on and after July 28, 2014.

**§ 51.6302-1T [Removed]**

- **Par. 26.** Section 51.6302-1T is removed.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

- **Par. 27.** The authority citation for part 602 continues to read as follows:

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

- **Par. 28.** In § 602.101, paragraph (b) is amended by:

- 1. Removing the entry for 51.8T from the table; and
- 2. Adding entries, in numerical order, for 51.2(f)(2)(ii) and 51.7 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.
* * * * *	* * * * *
51.2(f)(2)(ii) .....	1545-2209
51.7 .....	1545-2209
* * * * *	* * * * *

**John Dalrymple,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: July 22, 2014.

**Mark J. Mazur,**  
*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2014-17697 Filed 7-24-14; 4:15 pm]

BILLING CODE 4830-01-P

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 151**

[Docket No. USCG-2014-0410]

RIN 1625-AC13

**Navigation and Navigable Waters; Technical, Organizational, and Conforming Amendments**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule; correction.

**SUMMARY:** The Coast Guard published a final rule in the **Federal Register** on July 7, 2014, that made non-substantive corrections throughout Title 33 of the Code of Federal Regulations. One of the amendatory instructions, which was intended to update a mailing stop number, contained a reference to the wrong paragraph in a section. This rule corrects that error.

**DATES:** Effective on July 28, 2014.

**FOR FURTHER INFORMATION CONTACT:** Mr. Paul Crissy, U.S. Coast Guard, telephone 202-372-1093; email [Paul.H.Crissy@uscg.mil](mailto:Paul.H.Crissy@uscg.mil).

**SUPPLEMENTARY INFORMATION:**

**Viewing Documents Associated With This Rule**

To view the original rule, go to <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 rulemaking. 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.

**Background**

On July 7, 2014, the Coast Guard published its annual technical amendment final rule (79 FR 38422) to make non-substantive changes to Title 33 of the Code of Federal Regulations.

**Need for Correction**

In attempting to amend 33 CFR 151.66(c)(3)(iv)(C) to reflect the correct mail stop for Commandant (CG-OES), we mistakenly referred to paragraph (d)(3)(iv)(C) in amendatory instruction 106 on page 79 FR 38435 of that rule. This rule corrects that error by amending the correct paragraph.

**List of Subjects in 33 CFR Part 151**

Administrative practice and procedure, Oil pollution, Penalties, Reporting and recordkeeping requirements, Water pollution control.

Accordingly, 33 CFR part 151 is corrected by making the following correcting amendment:

**PART 151—VESSELS CARRYING OIL, NOXIOUS LIQUID SUBSTANCES, GARBAGE, MUNICIPAL OR COMMERCIAL WASTE, AND BALLAST WATER**

■ 1. The authority citation for part 151 continues to read as follows:

**Authority:** 33 U.S.C. 1321, 1902, 1903, 1908; 46 U.S.C. 6101; Pub. L. 104-227 (110 Stat. 3034); Pub. L. 108-293 (118 Stat. 1063), § 623; E.O. 12777, 3 CFR, 1991 Comp. p. 351; 322; DHS Delegation No. 0170.1, sec. 2(77).

**§ 151.66 [Amended]**

■ 2. In § 151.66(c)(3)(iv)(C), remove the text "Stop 7126" and add, in its place, the text "Stop 7509".

Dated: July 22, 2014.

**Katia Cervoni,**

*Chief, Office of Regulations and Administrative Law, U.S. Coast Guard.*

[FR Doc. 2014-17687 Filed 7-25-14; 8:45 am]

**BILLING CODE 9110-04-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket Number USCG-2014-0574]

**RIN 1625-AA00**

**Safety Zone, Marine Week Seattle Seahawks Demonstration, Lake Washington; Seattle, WA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a safety zone for the Marine Week Seattle Seahawks Demonstration area on Lake Washington, Seattle, WA. This event will occur on July 30, 2014 and July 31, 2014. This action is necessary to protect participants and the maritime public from the safety hazards associated with this event, which involves low flying aircraft, combat equipment, and other on-water displays, and will do so by prohibiting any person or vessel from entering or remaining in the safety zone unless authorized by the Captain of the Port (COTP) or a Designated Representative.

**DATES:** This rule is effective from July 30, 2014 through July 31, 2014.

**ADDRESSES:** Documents mentioned in this preamble are part of docket [USCG-2014-0574]. To view documents mentioned in this preamble as being available in the docket, go to <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 rulemaking. 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 20590-0001, 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 LTJG Johnny Zeng, Coast Guard Sector Puget Sound, Waterways Management Division; telephone (206) 217-6175, email [SectorPugetSoundWWM@uscg.mil](mailto:SectorPugetSoundWWM@uscg.mil). If you have questions on viewing or submitting material to the docket, call

Barbara Hairston, Program Manager, Docket Operations, telephone (202) 366-9826.

**SUPPLEMENTARY INFORMATION:**

**Table of Acronyms**

DHS Department of Homeland Security  
FR Federal Register  
NPRM Notice of Proposed Rulemaking

**A. Regulatory History and Information**

The Coast Guard is issuing this temporary final rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are "impracticable, unnecessary, or contrary to the public interest."

Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because to do so would be impracticable due to the insufficient time available for notice and opportunity to comment prior to the dates of the actual event and the inability for the event to be rescheduled.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delayed promulgation would eliminate the safety zone's effectiveness and usefulness in protecting event participants and the maritime public during the scheduled event.

**B. Basis and Purpose**

The legal basis for this temporary rule is 33 U.S.C. 1226, 1231; 46 U.S.C. Chapters 701, 3306, 3703; 50 U.S.C. 191, 195; 33 CFR 1.05-1, 6.04-1, 6.04-6 and 160.5; Public Law 107-295, 116 Stat. 2064; Department of Homeland Security Delegation No. 0170.1 which collectively authorize the Coast Guard to define and establish regulatory safety zones.

The Marine Corps will be conducting an aerial and on-water demonstration in support of Marine Week. The event involves low flying aircraft, combat equipment, and other on-water displays, which will take place immediately offshore from the Seattle Seahawks training facility on Lake Washington, Seattle, WA. The safety zone is necessary to protect event participants and the maritime public from the safety hazards associated with this event.