

must respond to FDA with data or other information about whether the food contact substance and its intended use meet the identity limitations and specifications listed in the cited threshold of regulation exemption.

(ii) If a manufacturer or supplier fails, by the specified date, to supply data or other information that demonstrates that the intended use of the food contact substance identified in the FCN is not exempt through an issued threshold of regulation exemption, FDA may determine that the FCN is no longer effective on the basis that the intended use of the food contact substance is the subject of an issued threshold of regulation exemption.

(b) If FDA determines that an FCN is no longer effective, FDA will publish a notice of its determination in the **Federal Register**, stating that a detailed summary of the basis for FDA's determination that the FCN is no longer effective has been placed on public display and that copies are available upon request. If FDA determines it would be protective of public health, FDA may include a separate compliance date for the use of the food contact substance in food contact articles, including food contact substances that were produced, supplied, or used by the manufacturer or supplier before publication of the notice in the **Federal Register** or before the compliance date described in paragraph (a)(2)(i)(B) of this section. The date that the notice publishes in the **Federal Register** is the date on which the notification is no longer effective. FDA's determination that an FCN is no longer effective is final Agency action subject to judicial review.

(c) FDA's determination that an FCN is no longer effective does not preclude any manufacturer or supplier from submitting a new FCN for the same food contact substance, including for the same intended use, after FDA has determined that an FCN is no longer effective, unless the intended use of the food contact substance is authorized by a food additive regulation or the subject of an issued threshold of regulation exemption. The new submission must be made under §§ 170.100 and 170.101.

Dated: March 12, 2024.

**Robert M. Califf,**

*Commissioner of Food and Drugs.*

[FR Doc. 2024-05802 Filed 3-21-24; 8:45 am]

BILLING CODE 4164-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 9984]

RIN 1545-BN59

#### De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements; Correction

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

**ACTION:** Final rule; correcting amendments.

**SUMMARY:** This document includes corrections to the final regulations (Treasury Decision 9984) published in the **Federal Register** on Tuesday, December 19, 2023. Treasury Decision 9984 contained final regulations implementing statutory safe harbor rules that protect persons required to file information returns or to furnish payee statements from penalties under the Internal Revenue Code for failure to file correct information returns or furnish correct payee statements.

**DATES:** These corrections are effective on March 22, 2024 and applicable beginning December 19, 2023.

**FOR FURTHER INFORMATION CONTACT:** Alexander Wu at (202) 317-6845 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** This document corrects minor technical errors in 26 CFR 301.6721-0.

#### Background

The final regulations (TD 9984) subject to this correction are issued under section 6045(g), 6721, 6722, and 6724 of the Internal Revenue Code.

#### List of Subjects in 26 CFR Part 301

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

#### Corrections to the Regulations

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendments:

#### PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

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

■ **Par. 2.** Section 301.6721-0 is amended by revising the entries for

301.6721-1(b)(6) and 301.6724-1(o) to read as follows:

#### § 301.6721-0 Table of Contents.

\* \* \* \* \*

#### § 301.6721-1 Failure to file correct information returns.

\* \* \* \* \*

(b) \* \* \*

(6) Application to returns not due on January 31, February 28, or March 15.

\* \* \* \* \*

#### § 301.6724-1 Reasonable cause.

\* \* \* \* \*

(o) Applicability dates.

**Oluwafunmilayo A. Taylor,**  
*Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2024-05744 Filed 3-21-24; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 9984]

RIN 1545-BN59

#### De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements; Correction

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

**ACTION:** Final rule; correction.

**SUMMARY:** This document contains a correction to the final regulations (Treasury Decision 9984) published in the **Federal Register** on Tuesday, December 19, 2023. Treasury Decision 9984 contains final regulations implementing statutory safe harbor rules that protect persons required to file information returns or to furnish payee statements from penalties under the Internal Revenue Code for failure to file correct information returns or furnish correct payee statements.

**DATES:** This correction is effective on March 22, 2024 and applicable beginning December 19, 2023.

**FOR FURTHER INFORMATION CONTACT:** Alexander Wu at (202) 317-6845 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background

The final regulations (TD 9984) subject to this correction are issued under section 6045(g), 6721, 6722, and 6724 of the Internal Revenue Code.

On January 30, 2024, the Office of the Federal Register published a rule to correct an error that appeared in the most recent annual revision of the Code of Federal Regulations (89 FR 5768). The CFR correction amended § 301.6721–1 of Title 26 of the Code of Federal Regulations, Parts 300 to 499, revised as of April 1, 2023, by reinstating paragraph (b)(6), which was mistakenly omitted.

#### Correction to Publication

■ Accordingly, in FR Doc. 2023–27283 (TD 9984) beginning on page 87696 in the **Federal Register** of Tuesday, December 19, 2023, the following correction is made:

#### § 301.6721–1 [Corrected]

■ 1. On page 87701, in the first column, amendatory instruction Par. 5, sub-instruction 4, “Adding paragraph (b)(6);” is corrected to read “Revising paragraph (b)(6);”.

#### Oluwafunmilayo A. Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2024–05639 Filed 3–21–24; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF DEFENSE

### Department of the Army, Corps of Engineers

#### 33 CFR Part 334

#### Military Ocean Terminal Concord, California; Restricted Area

**AGENCY:** U.S. Army Corps of Engineers, DoD.

**ACTION:** Final rule.

**SUMMARY:** The U.S. Army Corps of Engineers (Corps) is amending its regulations to modify an existing permanent restricted area within waters along the shoreline of the Military Ocean Terminal Concord (MOTCO), on the south shore of Suisun Bay, north of the City of Concord, Contra Costa County, California. The amendment was requested by U.S. Army Military Surface Deployment and Distribution Command (SDDC) to expand the boundaries of the MOTCO restricted area in order to provide an adequate security buffer for MOTCO shoreline infrastructure and operational needs.

**DATES:** Effective date: April 22, 2024.

**ADDRESSES:** U.S. Army Corps of Engineers, Attn: CECW–CO (David Olson), 441 G Street NW, Washington, DC 20314–1000.

#### FOR FURTHER INFORMATION CONTACT:

Mr. David Olson, Headquarters, Operations and Regulatory Community of Practice, Washington, DC at 202–761–4922.

#### SUPPLEMENTARY INFORMATION:

In response to this request by the SDDC, and pursuant to its authorities in Section 7 of the Rivers and Harbors Act of 1917 (40 Stat 266; 33 U.S.C. 1) and Chapter XIX of the Army Appropriations Act of 1919 (40 Stat 892; 33 U.S.C. 3), the Corps is amending paragraph (a) of 33 CFR 334.1110 to expand the boundaries of the existing MOTCO restricted area. The existing boundary at the western terminus is shifted approximately 700 yards west along the shoreline so that it encompasses the mouth of Hastings Slough and eliminates a potential route of unauthorized encroachment into the MOTCO installation. Along the central and eastern parts of the restricted area, the existing boundary is shifted bayward to the edge of an existing navigation channel (Roe Island Channel, Port Chicago Reach, and Middle Ground West Reach). The revised eastern boundary follows the southern edge of the navigation channel, and will not encroach into or impact vessel traffic in the navigation channel. The eastern shoreline terminus remains at its original location.

The proposed rule to expand the existing MOTCO restricted area was published in the January 11, 2023, edition of the **Federal Register** (88 FR 1532) and the *regulations.gov* docket number was COE–2022–0012. No comments were received in response to the proposed rule. The January 11, 2023, proposed rule included coordinates of reference points A through G along the revised boundary. Minor adjustments to the coordinates of boundary points D and E have been made in this final rule to locate the points just outside the boundaries of the adjacent navigation channel, and ensure that the restricted area does not encroach on the navigation channel. Additional formatting changes were made to the coordinates of other points to ensure data consistency. All coordinates are now shown in decimal degrees to four decimal places, which did not alter the locations of the points that were not changed by this final rule.

#### Procedural Requirements

a. *Regulatory Planning and Review.* This final rule is not a “significant regulatory action” under Executive Order 12866 (58 FR 51735, October 4, 1993) and Executive Order 13563 (76 FR 3821, January 21, 2011) and it was not

submitted to the Office of Management and Budget for review.

b. *Review Under the Regulatory Flexibility Act.* This final rule has been reviewed under the Regulatory Flexibility Act (Pub. L. 96–354). The Regulatory Flexibility Act generally requires an agency to prepare a regulatory flexibility analysis of any rule subject to notice-and-comment rulemaking requirements under the Administrative Procedure Act or any other statute unless the agency certifies that the rule will not have a significant economic impact on a substantial number of small entities (*i.e.*, small businesses and small governments). The Corps expects that the changes to the boundaries of this restricted area will have no appreciable economic impact on the public, will result in no anticipated navigational hazards, and will not interfere with existing waterway traffic. Small entities can still utilize navigable waters outside of the restricted area. The Corps therefore certifies that this final rule would have no significant economic impact on small entities.

c. *Review Under the National Environmental Policy Act.* The Corps has determined that this rule will not have a significant impact on the quality of the human environment and, therefore, preparation of an environmental impact statement is not required. An environmental assessment was prepared for the final rule and may be reviewed by contacting the Corps’ San Francisco District office at *CESPN-RG-Info@usace.army.mil*.

d. *Unfunded Mandates Act.* The final rule does not impose an enforceable duty among the private sector and, therefore, is not a federal private sector mandate, and is not subject to the requirements of Section 202 or 205 of the Unfunded Mandates Reform Act (Pub. L. 104–4, 109 Stat. 48, 2 U.S.C. 1501 *et seq.*). The Corps has also found under Section 203 of the Act, that small governments will not be significantly or uniquely affected by this rulemaking.

e. *Congressional Review Act.* The Congressional Review Act, 5 U.S.C. 801 *et seq.*, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. The Corps will submit a report containing the final rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States. A major rule cannot take effect until 60 days after it is published in the **Federal**