PART 301—PROCEDURE AND ADMINISTRATION

■ Par. 4. The authority citation for part 301 continues to read in part as follows:

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

■ Par. 5. Section 301.7701–2 is amended by adding new paragraphs (c)(2)(vi) and (e)(9), and adding and reserving paragraph (e)(8), to read as follows:

§ 301.7701–2 Business entities; definitions.

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<td>(a) through (e)(4) are revised.</td>
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<td>2. Paragraph (e)(9) is added.</td>
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<td>The revisions and addition read as follows:</td>
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<tr>
<td>§ 301.7701–2T Business entities; definitions (temporary).</td>
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<td>(a) through (c)(2)(v) [Reserved]. For further guidance, see § 301.7701–2T(c)(2)(v).</td>
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<td>(vi) Tax liabilities with respect to the indoor tanning services excise tax—(A)</td>
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<td>In general. Notwithstanding any other provision of § 301.7701–2. § 301.7701–2(c)(2)(i) (relating to certain wholly owned entities) does not apply for purposes of—</td>
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<td>(i) Federal tax liabilities imposed by Chapter 49 of the Internal Revenue Code;</td>
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<td>(ii) Collection of tax imposed by Chapter 49 of the Internal Revenue Code; and</td>
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<td>(iii) Rule for Chapter 49 tax liabilities—(A) In general. A qualified subchapter S subsidiary (QSub) is treated as a separate corporation for purposes of—</td>
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<tr>
<td>(1) Federal tax liabilities imposed by Chapter 49 of the Internal Revenue Code;</td>
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<tr>
<td>(2) Collection of tax imposed by Chapter 49 of the Internal Revenue Code; and</td>
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<td>(3) Claims of a credit or refund related to the tax imposed by Chapter 49 of the Internal Revenue Code.</td>
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<td>(B) Effective/applicability date for Chapter 49 liabilities. Paragraph (a)(8)(iii)(A) of this section applies to Chapter 49 liabilities.</td>
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<td>(vi) [Reserved]. For further guidance, see § 301.7701–2(d) through (e)(4).</td>
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<td>(9) Indoor tanning services excise tax—(i) Effective/applicability date. Paragraph (c)(2)(vi) of this section applies to taxes imposed on amounts paid on or after July 1, 2012.</td>
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<td>(ii) Expiration date. The applicability of paragraph (c)(2)(vi) of this section expires on or before June 22, 2015 or such earlier date as may be determined under amendments to the regulations issued after June 22, 2012.</td>
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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100 [Docket No. USCG–2012–0572]

Regattas and Marine Parades; Great Lakes Annual Marine Events

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce various special local regulations for annual regattas and marine parades in the Captain of the Port Detroit zone from 9 a.m. on June 22, 2012 through 6 p.m. on July 29, 2012. This action is necessary and intended to ensure safety of life on the navigable waters immediately prior to, during, and immediately after regattas or marine parades. Enforcement of these special local regulations rule will establish restrictions upon, and control movement of, vessels in specified areas immediately prior to, during, and immediately after regattas or marine parades. During the enforcement periods, no person or vessel may enter the regulated areas without permission of the Captain of the Port.

DATES: The regulations in 33 CFR 100.914, 100.915, 100.919, and 100.920 will be enforced at various times between June 22, 2012 and July 29, 2012.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, call or email LT Adrian Palomeque, Prevention Department, Sector Detroit, Coast Guard; telephone (313) 568–9508, email Adrian.F.Palomeque@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the following special local regulations at the following times:

Section 100.914  Trenton Rotary Roar on the River, Trenton, MI

This special local regulation will be enforced from 12 a.m. to 6 p.m. on July 20, 2012 and from 8 a.m. to 8 p.m. on July 21 and 22, 2012.

Section 100.915  St. Clair River Classic Offshore Race, St. Clair, MI

This special local regulation will be enforced from 10 a.m. to 6 p.m. on July 27, 28 and 29, 2012.

Section 100.919  International Bay City River Roar, Bay City, MI

This special local regulation will be enforced from 9 a.m. to 6 p.m. on June 22, 23, and 24, 2012. In the case of inclement weather on June 24, 2012, this special local regulation will also be enforced from 9 a.m. to 6 p.m. on June 25, 2011.

Section 100.920  Tug Across the River, Detroit, MI

This special local regulation will be enforced from 6 p.m. to 7 p.m. on July 13, 2012.

Regulations

1. In accordance with the general regulations in 33 CFR 100.901, entry into, transiting, or anchoring within these regulated areas is prohibited unless authorized by the Captain of the Port Detroit, or his designated on-scene representative.

2. These regulated areas are closed to all vessel traffic, except as may be permitted by the Captain of the Port.
Detroit or his designated on-scene representative.

(3) The “designated on-scene representative” of the Captain of the Port is any Coast Guard commissioned, warrant, or petty officer who has been designated by the Captain of the Port to act on his behalf. The designated on-scene representative of the Captain of the Port will be aboard either a Coast Guard or Coast Guard Auxiliary vessel. The Captain of the Port or his designated on-scene representative may be contacted via VHF Channel 16. If operators desiring to enter or operate within the regulated area shall contact the Captain of the Port Detroit or his designated on-scene representative to obtain permission.

(4) Vessel operators given permission to enter or operate in the regulated area must comply with all directions given to them by the Captain of the Port or his designated on-scene representative.


J.E. Ogden,
Captain, U.S. Coast Guard, Captain of the Port Detroit.

[FR Doc. 2012–15513 Filed 6–21–12; 11:15 am]
BILLING CODE 9110–04–P

DEPARTMENT OF HOMELAND SECURITY
Coast Guard

33 CFR Part 100

[Docket No. USCG–2012–0556]

RIN 1625–AA08

Special Local Regulation; East Tawas Offshore Gran Prix, Tawas Bay; East Tawas, MI

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a special local regulation on Tawas Bay, Michigan. This action is necessary and intended to ensure safety of life on the navigable waters immediately prior to, during, and immediately after the East Tawas Offshore Gran Prix boat race. This special local regulation will establish restrictions upon, and control movement of, vessels in a portion of Tawas Bay. During the enforcement period, no person or vessel may enter the regulated area without permission of the Captain of the Port.

DATES: This rule is effective from 10:00 a.m. until 4:00 p.m. on June 24, 2012.

ADDRESSES: Documents mentioned in this preamble are part of docket [USCG–2012–0556]. 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.” You may visit the Docket Management Facility, Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary rule, call or email LT Adrian Palomeque, Prevention Department, Sector Detroit, Coast Guard; telephone (313) 568–9508, email Adrian.F.Palomeque@uscg.mil. If you have questions on viewing the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202–366–9826.

SUPPLEMENTARY INFORMATION:

Table of Acronyms

<table>
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<th>Acronym</th>
<th>Definition</th>
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<tr>
<td>DHS</td>
<td>Department of Homeland Security</td>
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<td>FR</td>
<td>Federal Register</td>
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<tr>
<td>NPRM</td>
<td>Notice of Proposed Rulemaking</td>
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</table>

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 doing so would be impracticable and contrary to the public interest. The final details for this event were not known to the Coast Guard until there was insufficient time remaining before the event to publish an NPRM. Thus, delaying the effective date of this rule to wait for a comment period to run would be both impracticable and contrary to the public interest because it would inhibit the Coast Guard’s ability to protect spectators, participants and vessels from the hazards associated with power boat races, which are discussed further below.

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. For the same reasons discussed in the preceding paragraph, waiting for 30 day notice period run would be impracticable and contrary to the public interest.

B. Basis and Purpose

Between 10:00 a.m. and 4:00 p.m. on June 24, 2012 the OPA Racing LLC is holding an offshore powerboat race that will require the immediate area to be clear of all vessel traffic. The Captain of the Port Detroit has determined powerboat races in close proximity to watercraft and infrastructure pose significant risk to public safety and property. The likely combination of large numbers of recreation vessels, powerboats traveling at high speeds, and large numbers of spectators in close proximity to the water could easily result in serious injuries or fatalities.

C. Discussion of Rule

With the aforementioned hazards in mind, the Captain of the Port Detroit has determined that a special local regulation is necessary to ensure the safety of spectators, vessels, and participants. This special local regulation will be effective and enforced from 10:00 a.m. until 4:00 p.m. on June 24, 2012. This regulated area will encompass all waters of Tawas Bay, beginning at a point on land at 44°14′53″ N, 83°27′34″ W; extending west to a point on land at 44°15′33″ N, 83°31′30″ W. All geographic coordinates are North American Datum of 1983 (NAD 83). Entry into, transiting, or anchoring within the regulated area is prohibited unless authorized by the Captain of the Port Detroit or his designated on scene representative. The Captain of the Port or his designated on scene representative may be contacted via VHF Channel 16.

D. Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on 13 of these statutes or executive orders.

1. Regulatory Planning and Review

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, as supplemented by Executive Order 13563, Improving Regulation and Regulatory Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of Executive Order 12866 or under section 1 of Executive Order 13563. The Office of Management and Budget has not reviewed it under that Orders. It is not “significant” under the regulatory policies and procedures of...