

pursuant to a binding agreement that was in effect prior to September 3, 2013, and at all times thereafter. In addition, taxpayers may apply these regulations to transactions occurring after October 22, 2004.

■ **Par. 4.** In § 1.705–1, paragraph (a)(9) is added to read as follows:

**§ 1.705–1 Determination of basis of partner’s interest.**

(a) \* \* \*

(9) For basis adjustments necessary to coordinate sections 705 and 362(e)(2), see § 1.362–4(f)(i).

\* \* \* \* \*

■ **Par. 5.** In § 1.1367–1, a new sentence is added at the end of paragraph (c)(2) to read as follows:

**§ 1.1367–1 Adjustments to basis of shareholder’s stock in an S corporation.**

\* \* \* \* \*

(c) \* \* \*

(2) \* \* \* For basis adjustments necessary to coordinate sections 1367 and 362(e)(2), see § 1.362–4(f)(ii).

\* \* \* \* \*

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

■ **Par. 6.** The authority citation for part 602 continues to read as follows:

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

■ **Par. 7.** In § 602.101, paragraph (b) is amended by adding the following entries to the table in numerical order to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*

(b) \* \* \*

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.336–2 .....	1545–2125
1.336–4 .....	1545–2125
* * * * *	* * * * *
1.362–4 .....	1545–2247
* * * * *	* * * * *

**Beth Tucker,**  
Deputy Commissioner for Operations Support.

Approved: August 23, 2013.

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

[FR Doc. 2013–21330 Filed 8–30–13; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 100**

[Docket No. USCG–2013–0742]

RIN 1625–AA08

**Eighth Coast Guard District Annual Marine Events; Clarksville Riverfest; Cumberland River 125.0–126.0; Clarksville, TN**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce a Special Local Regulation for the Clarksville Riverfest marine event on the Cumberland River mile markers 125.0–126.0 from 8:00 a.m. until 1:00 p.m. on September 7, 2013. This action is necessary to safeguard participants and spectators, including all crews, vessels, and persons on navigable waters, during the Clarksville Riverfest marine event. During the enforcement period, entry into, transiting or anchoring in the Special Local Regulation is prohibited to all vessels not registered with the sponsor as participants or official patrol vessels, unless specifically authorized by the Captain of the Port (COTP) Ohio Valley or a designated representative.

**DATES:** The regulations in 33 CFR 100.801 will be enforced from 8:00 a.m. until 1:00 p.m. on September 7, 2013.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this notice of enforcement, call Petty Officer James Alter, Coast Guard Marine Safety Detachment Nashville at 615–736–5421, or [james.r.alter@uscg.mil](mailto:james.r.alter@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the Special Local Regulation for the annual Clarksville Riverfest marine event listed in 33 CFR 100.801 Table 1, Table No. 30; Sector Ohio Valley, No. 30 on September 7, 2013 from 8:00 a.m. until 1:00 p.m.

Under the provisions of 33 CFR 100.801, entry into the safety zone listed in Table 1, Table No. 30; Sector Ohio Valley, No. 30 is prohibited unless authorized by the Captain of the Port or a designated representative. Persons or vessels desiring to enter into or passage through the Safety Zone must request permission from the Captain of the Port or a designated representative. If permission is granted, all persons and vessels shall comply with the instructions of the Captain of the Port or designated representative.

This notice is issued under authority of 5 U.S.C. 552 (a); 33 U.S.C. 1233. In addition to this notice in the **Federal Register**, the Coast Guard will provide the maritime community with advance notification of this enforcement period via Local Notice to Mariners and Marine Information Broadcasts.

If the Captain of the Port Ohio Valley or Patrol Commander determines that the Special Local Regulation need not be enforced for the full duration stated in this notice of enforcement, he or she may use a Broadcast Notice to Mariners to grant general permission to enter the regulated area.

Dated: August 12, 2013.

**R.V. Timme,**

*Captain, U.S. Coast Guard, Captain of the Port Ohio Valley.*

[FR Doc. 2013–21289 Filed 8–30–13; 8:45 am]

**BILLING CODE 9110–04–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 100**

[USCG–2013–0718]

RIN 1625–AA08

**Special Local Regulation, Cumberland River, Mile 157.0 to 159.0; Ashland City, TN**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary special local regulation for the waters of the Cumberland River beginning at mile marker 157.0 and ending at mile marker 159.0, extending bank to bank. This zone is necessary to protect the swimmers participating in the Nashvegas Triathlon on the Cumberland River. Entry into this area is prohibited unless specifically authorized by the Captain of the Port (COTP) Ohio Valley or designated representative.

**DATES:** This rule is effective from 6:00 a.m. to 11:30 a.m. September 7, 2013.

**ADDRESSES:** Documents mentioned in this preamble are part of docket [USCG–2013–0718]. 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