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Issued in Renton, Washington, on June 21, 2016.

Dorr Anderson,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9766]

RIN 1545-BM87

Self-Employment Tax Treatment of Partners in a Partnership That Owns a Disregarded Entity; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correcting amendment.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9766) that were published in the **Federal Register** on May 4, 2016 (81 FR 26693). The final and temporary regulations clarify the employment tax treatment of partners in a partnership that owns a disregarded entity.

DATES: This correction is effective on July 5, 2016 and applicable on May 4, 2016.

FOR FURTHER INFORMATION CONTACT: Andrew Holubeck at (202) 317-4774 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9766) that are the subject of this correction are under section 7701 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9766) contains an error that may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 301

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

Correction of Publication

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

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 301.7701-2T is amended by revising paragraph (e)(8)(ii) to read as follows:

§ 301.7701-2T Business entities; definitions (temporary).

* * * * *

(e) * * *

(8) * * *

(ii) *Expiration date.* The applicability of paragraph (c)(2)(iv)(C)(2) of this section expires on or before May 3, 2019, or such earlier date as may be determined under amendments to the regulations issued after May 3, 2016.

Martin V. Franks,

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

[FR Doc. 2016-15739 Filed 7-1-16; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket Number USCG-2016-0169]

RIN 1625-AA08

Special Local Regulation; Cumberland River, Mile 190.0 to 191.5; Nashville, TN

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a special local regulation for all waters of the Cumberland River beginning at mile marker 190.0 and ending at mile marker 191.5 from 9 a.m. until noon on July 30, 2016. This special regulation is necessary to provide safety for the participants in the “Music City SUP Race” marine event. This rulemaking prohibits persons and vessels from being in the special local

regulated area unless authorized by the Captain of the Port Ohio Valley or a designated representative.

DATES: This rule is effective from 9 a.m. until noon on July 30, 2016.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG-2016-0169 in the “SEARCH” box and click “SEARCH.” Click on Open Docket Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Petty Officer Ashley Schad, MSD Nashville, Nashville, TN, at 615-736-5421 or at Ashley.M.Schad@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background Information and Regulatory History

On January 28, 2016, the Nashville Paddle Company notified the Coast Guard that it will be conducting a rowing race from 9 a.m. to noon on July 30, 2016. The event will consist of at least 75 participants on various sized stand up paddle boards and kayaks on the Cumberland River. The Captain of the Port Ohio Valley (COTP) determined that additional safety measures are necessary to protect participants, spectators, and waterway users during this event. In response, on June 10, 2016, the Coast Guard published a notice of proposed rulemaking (NPRM) Special Local Regulation; Cumberland River, Mile 190.0 to 191.5; Nashville, TN (81 FR 37562).

There we stated why we issued the NPRM, and invited comments on our proposed regulatory action related to this marine event. During the comment period that ended June 27, 2016 we received no comments.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 33 U.S.C. 1233. The Captain of the Port Ohio Valley (COTP) has determined that potential hazards associated with the marine event in this July 30, 2016, event will be a safety concern for the participants of the event. The purpose of this rule is to ensure safety of vessels and participants and the navigable waters in the special local regulation area before, during, and after the scheduled event.