

(m) *Compliance with reporting obligations*—(1) *In general.* A CPEO must agree to make reports to the IRS and to its clients as provided in section 3511(g) and § 31.3511–1 of this chapter, including filing all federal employment tax returns and information returns as required.

(2) *Filing on magnetic media.* A CPEO must file all returns, schedules, reports, and other forms and documents on magnetic media when required by section 3511(g) and § 31.3511–1 of this chapter, other Treasury regulations, or other guidance.

(n) *Suspension and revocation*—(1) *In general.* The IRS may suspend or revoke the certification of any CPEO, in the time and manner and under the circumstances prescribed by the Commissioner in this section and in further guidance, as a result of one or more failures to meet any of the requirements for CPEOs described in this section, section 3511(g), § 31.3511–1 of this chapter, and any further guidance and will suspend or revoke certification if the IRS determines, in its sole discretion, that such failure(s) present a material risk to the IRS’s collection of federal employment taxes. See paragraph (b) of this section for the factors the IRS will consider in determining whether one or more failures to meet any of the requirements described in this section presents a material risk to the IRS’s collection of federal employment taxes.

(2) *Suspension.* Section 3511 will not apply to any contract described in section 7705(e)(2) into which the CPEO enters while its certification is suspended.

(3) *Revocation.* If an organization’s certification as a CPEO is revoked, the organization will not be considered a CPEO for purposes of section 3511 unless and until it again applies to be certified as a CPEO in accordance with paragraph (a) of this section and is again certified by the IRS as meeting the requirements of this section. An organization whose certification as a CPEO has been revoked may not reapply to be certified as a CPEO until one year has passed after the effective date of its revocation.

(4) *Disclosure of suspension and revocation*—(i) *Notification by the CPEO.* An organization whose certification as a CPEO has been suspended or revoked must notify its customers of such suspension or revocation in the time and manner prescribed by the Commissioner in further guidance.

(ii) *Disclosure by the IRS.* If the IRS suspends or revokes an organization’s certification as a CPEO, the IRS will

make available to the public the fact of such suspension or revocation in the time and manner described in further guidance. The IRS may also separately notify the organization’s customers of such suspension or revocation.

(o) *Applicability date.* The rules in this section apply on and after May 3, 2019.

**§ 301.7705–1T [Removed]**

■ **Par. 5.** Section 301.7705–1T is removed.

**§ 301.7705–2T [Removed]**

■ **Par. 6.** Section 301.7705–2T is removed.

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

■ **Par. 7.** The authority citation for part 602 continues to read as follows:

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

■ **Par. 8.** In § 602.101, paragraph (b) is amended by adding entries in numerical order for “31.3511–1,” “301.7705–1,” and “301.7705–2” and removing the entries for “301.7705–1T” and “301.7705–2T” to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*  
(b) \* \* \*

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
31.3511–1 .....	1545–2266
* * * * *	* * * * *
301.7705–1 .....	1545–2266
301.7705–2 .....	1545–2266
* * * * *	* * * * *
* * * * *	* * * * *

**Kirsten Wielobob,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: May 7, 2019.

**David J. Kautter,**  
*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2019–10856 Filed 5–23–19; 11:15 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket Number USCG–2019–0243]

RIN 1625–AA00

**Safety Zone; Lower Mississippi River, New Orleans, LA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone between mile marker (MM) 99.5 and MM 100.5 Above Head of Passes, Lower Mississippi River, New Orleans, LA. This action is necessary to provide for the safety of life on these navigable waters near New Orleans, LA, during a fireworks display on June 20, 2019. This rule prohibits persons and vessels from entering the safety zone unless authorized by the Captain of the Port New Orleans or a designated representative.

**DATES:** This rule is effective from 8:45 p.m. through 9:45 p.m. on June 20, 2019.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG–2019–0243 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 about this rulemaking, call or email Lieutenant Commander Benjamin Morgan, Sector New Orleans, U.S. Coast Guard; telephone 504–365–2281, email [Benjamin.P.Morgan@uscg.mil](mailto:Benjamin.P.Morgan@uscg.mil).

**SUPPLEMENTARY INFORMATION:**

**I. Table of Abbreviations**

- CFR Code of Federal Regulations
- COTP Captain of the Port Sector New Orleans
- 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 April 11, 2019, MIP Inc. notified the Coast Guard that they would be conducting a fireworks display at 9:45 on June 20, 2019. The fireworks are to be launched from a barge at the approximate mile maker (MM) 100 Above Head of Passes, Lower

Mississippi River, New Orleans, LA. In response, on April 19, 2019, the Coast Guard published a notice of proposed rulemaking (NPRM) titled Safety Zone; Lower Mississippi River; New Orleans, LA (84 FR 16419). There we stated why we issued the NPRM, and invited comments on our proposed regulatory action related to this fireworks display. During the comment period that ended May 20, 2019, we received no comments.

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**. Delaying the effective date of this rule would be impracticable and against the public interest because immediate action is needed to respond to the potential safety hazards associated with the fireworks display.

### III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034 (previously 33 U.S.C. 1231). The Captain of the Port Sector New Orleans (COTP) has determined that a temporary safety zone is necessary to provide for the safety of life and vessels transiting the area where the fireworks will be launched. The fireworks display is scheduled to take place at 9:15 p.m. on June 20, 2019, in the navigable waters of the Lower Mississippi River at New Orleans, LA. The purpose of this rule is to ensure safety of vessels and the navigable waters in the safety zone before, during, and after the scheduled event.

### IV. Discussion of Comments, Changes, and the Rule

As noted above, we received no comments on our NPRM published April 19, 2019. There is only one minor change in the regulatory text of this rule from the proposed rule in the NPRM, in which the new event start time has changed from 9:30 p.m. to 8:45 p.m. and the end time from 10:30 p.m. to 9:45 p.m. on June 20, 2019.

This rule establishes a safety zone from 8:45 p.m. through 9:45 p.m. on June 20, 2019. The safety zone will cover all navigable waters between MM 99.5 and 100.5 Above Head of Passes, Lower Mississippi River, New Orleans, LA. The duration of the zone is intended to ensure the safety of vessels and these navigable waters before, during, and after the scheduled fireworks display. No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP or a designated representative. A designated representative is a commissioned,

warrant, or petty officer of the U.S. Coast Guard assigned to units under the operational control of USCG Sector New Orleans.

### V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders, and we discuss First Amendment rights of protestors.

#### A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13771 directs agencies to control regulatory costs through a budgeting process. This rule has not been designated a “significant regulatory action,” under Executive Order 12866. Accordingly, this rule has not been reviewed by the Office of Management and Budget (OMB), and pursuant to OMB guidance it is exempt from the requirements of Executive Order 13771.

This regulatory action determination is based on the location, time, and duration of the safety zone. The safety zone will only be enforced for a one hour period on the evening of June 20, 2019 between MMs 99.5 and 100.5 Above Head of Passes, Lower Mississippi River, New Orleans, LA.

#### B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, as amended, requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. The Coast Guard received no comments from the Small Business Administration on this rulemaking. The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

While some owners or operators of vessels intending to transit the temporary safety zone may be small entities, for the reasons stated in section V.A above, this rule will not have a significant economic impact on any vessel owner or operator.

Under section 213(a) of the Small Business Regulatory Enforcement

Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

#### C. Collection of Information

This rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

#### D. Federalism and Indian Tribal Governments

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, this rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes. If you believe this rule has implications for federalism or Indian tribes, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

#### E. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires

Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

#### F. Environment

We have analyzed this rule under Department of Homeland Security Directive 023–01 and Commandant Instruction M16475.1D, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have determined that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This rule involves a safety zone lasting only one hour that will prohibit entry between mile marker (MM) 99.5 and 100.5 Above Head of Passes, Lower Mississippi River, New Orleans, LA. It is categorically excluded from further review under paragraph L60(a) of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 01. A Record of Environmental Consideration supporting this determination is available in the docket where indicated under **ADDRESSES**.

#### G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

#### List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

#### PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

■ 1. The authority citation for part 165 continues to read as follows:

**Authority:** 46 U.S.C. 70034, 70051; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 0170.1.

■ 2. Add § 165.T08–0243 to read as follows:

#### § 165.T08–0243 Safety Zone; Lower Mississippi River, New Orleans, LA.

(a) *Location.* The following area is a safety zone: All navigable waters between mile marker (MM) 99.5 and 100.5 Above Head of Passes (AHP), Lower Mississippi River, New Orleans, LA.

(b) *Effective period.* This section is effective from 8:45 p.m. through 9:45 p.m. on June 20, 2019.

(c) *Regulations.* (1) In accordance with the general regulations in § 165.23, entry into or remaining within this zone is prohibited unless authorized by the Captain of the Port Sector New Orleans (COTP) or designated representative. A designated representative is a commissioned, warrant, or petty officer of the U.S. Coast Guard assigned to units under the operational control of USCG Sector New Orleans.

(2) Vessels requiring entry into this safety zone must request permission from the COTP or a designated representative. They may be contacted on VHF–FM Channel 16 or 67 or by telephone at (504) 365–2544.

(3) Persons and vessels permitted to enter this safety zone must transit at their slowest safe speed and comply with all lawful directions issued by the COTP or the designated representative.

(d) *Information broadcasts.* The COTP or a designated representative will inform the public of the enforcement times and date for this safety zone through Broadcast Notices to Mariners (BNMs), Local Notices to Mariners (LNMs), and/or Marine Safety Information Bulletins (MSIBs) as appropriate.

Dated: May 21, 2019.

**K.M. Luttrell,**

*Captain, U.S. Coast Guard, Captain of the Port Sector New Orleans.*

[FR Doc. 2019–11005 Filed 5–24–19; 8:45 am]

**BILLING CODE 9110–04–P**

#### DEPARTMENT OF HOMELAND SECURITY

#### Coast Guard

#### 33 CFR Part 165

[Docket No. USCG–2019–0370]

#### Safety Zones; Fireworks Displays in the Fifth Coast Guard District

**AGENCY:** Coast Guard, DHS.

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

**SUMMARY:** The Coast Guard will enforce the Penn's Landing, Delaware River, Philadelphia, PA, safety zone as described in agency regulations on

various dates from late May 2019 through the end of July 2019. This action is necessary to ensure safety of life on the navigable waters of the United States immediately prior to, during, and immediately after the fireworks displays. During the enforcement periods, vessels may not enter, remain in, or transit through the safety zones during these enforcement periods unless authorized by the Captain of the Port or designated Coast Guard patrol personnel on scene.

**DATES:** The safety zone in section (a), row (16) of the table to 33 CFR 165.506 will be enforced from 8:30 p.m. through 10:00 p.m. on each of the following dates in 2019: May 25th, May 30th, June 29th, and July 1st (with July 2nd or July 3rd as alternate dates for inclement weather).

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this notice of enforcement, you may call or email Petty Officer Thomas Welker, U.S. Coast Guard, Sector Delaware Bay, Waterways Management Division, telephone 215–271–4814, email [Thomas.J.Welker@uscg.mil](mailto:Thomas.J.Welker@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the safety zone as described in section (a), row (16) of the table to 33 CFR 165.506 from 8:30 p.m. through 10:00 p.m. on each of the following dates in 2019: May 25th, May 30th, June 29th, and July 1st (with July 2nd or July 3rd as alternate dates for inclement weather). This action is necessary to ensure safety of life on the navigable waters of the United States immediately prior to, during, and immediately after the fireworks displays. Our regulation for safety zones of fireworks displays within the Fifth Coast Guard District, table to § 165.506, section (a), row (16), specifies the location of the regulated area as all waters of the Delaware River adjacent to Penn's Landing, Philadelphia, PA, within 500 yards of a fireworks launch site at approximate position latitude 39°56'49" N, longitude 075°08'11" W. As reflected in § 165.506(d), vessels may not enter, remain in, or transit through the safety zone during the enforcement period unless authorized by the Captain of the Port or designated Coast Guard patrol personnel on scene.

In addition to this notice of enforcement in the **Federal Register**, the Coast Guard will provide notification of the enforcement periods via broadcast notice to mariners.