

(b) * * *

(2) * * *

(ii) A TTIN may not be used on a statement or document if a statute, regulation, other guidance published in the Internal Revenue Bulletin, form, or instructions, specifically requires use of an SSN, ITIN, ATIN, or EIN and does not specifically state that the taxpayer identifying number may be truncated. For example, a TTIN may not be used on a Form W-8ECI or Form W-8IMY because the forms and/or form instructions specifically prescribe use of an SSN, EIN, or ITIN for the U.S. taxpayer identification number.

(iii) A TTIN may not be used on any return, statement, or other document that is required to be filed with or furnished to the Internal Revenue Service or the Social Security Administration in the case of forms required to be filed with the Social Security Administration under the internal revenue laws.

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(3) *Examples.* The provisions of this paragraph (b) are illustrated by the following examples:

(i) *Example 1.* Pursuant to section 6051(d) and § 31.6051-2(a) of this chapter, Employer files the Social Security Administration copy of Employee's Form W-2, Wage and Tax Statement, with the Social Security Administration. Employer may not truncate any identifying number on the Social Security Administration copy. Pursuant to section 6051(a) and § 31.6051-1(a)(1)(i) of this chapter, Employer furnishes copies of Forms W-2 to Employee. There are no applicable statutes, regulations, other published guidance, forms, or instructions that prohibit use of a TTIN on Form W-2, and § 31.6051-1(a)(1)(i) specifically permits truncating employees' SSNs. Accordingly, Employer may truncate Employee's SSN to appear in the form of a TTIN on copies of Forms W-2 furnished to Employee. Employer may not truncate its own EIN on copies of Forms W-2 furnished to Employee.

(ii) *Example 2.* On April 5, year 1, Donor contributes a used car with a blue book value of \$1,100 to Charitable Organization. On April 20, year 1, Charitable Organization sends Donor copies B and C of the Form 1098-C as a contemporaneous written acknowledgement of the \$1,100 contribution as required by section 170(f)(12). In late-February, year 2, Charitable Organization prepares and files copy A of Form 1098-C with the IRS, reporting Donor's donation of a qualified vehicle in year 1. Charitable Organization may truncate Donor's SSN to appear in the form of a TTIN in the Donor's Identification Number box on copies B and C of the Form 1098-C because copies B and C of the Form 1098-C are documents required by the Internal Revenue Code and regulations to be furnished to another person; there are no applicable statutes, regulations, other published guidance, forms or instructions that prohibit the use of a TTIN

on those copies; and there are no applicable statutes, regulations, other published guidance, forms, or instructions that specifically require use of an SSN or other identifying number on those copies. Charitable Organization may not truncate its own EIN on copies B and C of the Form 1098-C because a person cannot truncate its own taxpayer identifying number on any statement or other document the person furnishes to another person. Charitable Organization may not truncate any identifying number on copy A of the Form 1098-C because copy A is required to be filed with the IRS.

(c) *Applicability date.* This section is applicable to returns, statements, and other documents required to be filed or furnished after December 31, 2020.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: May 2, 2019.

David J. Kautter,

Assistant Secretary for Tax Policy.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2019-0273]

Safety Zone; Southern California Annual Firework Events for the San Diego Captain of the Port Zone.

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce the safety zones for the Big Bay Boom Fourth of July Fireworks on the waters of San Diego Bay, CA on Thursday, July 4, 2019. The safety zones are necessary to provide for the safety of the participants, spectators, official vessels of the event, and general users of the waterway. Our regulation for the Southern California Annual Firework Events for the San Diego Captain of the Port Zone identifies the regulated areas for this event. During the enforcement period, no spectators shall anchor, block, loiter in, or impede the transit of official patrol vessels in the regulated areas without the approval of the Captain of the Port, or his designated representative.

DATES: The regulations in 33 CFR 165.1123 will be enforced for the Big Bay Boom Fourth of July Fireworks regulated areas listed in item 5 in the

Table to § 165.1123 from 8 p.m. through 10 p.m. on July 4, 2019.

FOR FURTHER INFORMATION CONTACT: If you have questions on this publication, call or email Lieutenant Briana Biagas, Waterways Management, U.S. Coast Guard Sector San Diego, CA; telephone 619-278-7656, email D11MarineEventsSD@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the regulations in 33 CFR 165.1123 for safety zones on the waters of San Diego Bay, CA for the Big Bay Boom Fourth of July Fireworks in 33 CFR 165.1123, Table 1, Item 5 of that section, from 8 p.m. through 10 p.m. on July 4, 2019. This enforcement action is being taken to provide for the safety of life on navigable waterways during the fireworks event. Our regulation for Southern California Annual Firework Events for the San Diego Captain of the Port Zone identifies the regulated areas for the Big Bay Boom Fourth of July Fireworks event which encompasses multiple portions of San Diego Bay. Under the provisions of 33 CFR 165.1123, a vessel may not enter the regulated area, unless it receives permission from the Captain of the Port, or his designated representative. Spectator vessels may safely transit outside the regulated area but may not anchor, block, loiter, or impede the transit of participants or official patrol vessels. The Coast Guard may be assisted by other Federal, State, or Local law enforcement agencies in enforcing this regulation.

In addition to this document in the **Federal Register**, the Coast Guard will provide the maritime community with advance notification of this enforcement period via the Local Notice to Mariners and local advertising by the event sponsor.

If the Captain of the Port or his designated representative determines that the regulated area need not be enforced for the full duration stated on this document, he or she may use a Broadcast Notice to Mariners or other communications coordinated with the event sponsor to grant general permission to enter the regulated area.

Dated: June 14, 2019.

D.P. Montoro,

Captain, U.S. Coast Guard, Acting Captain of the Port San Diego.

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