

“December 31, 2021” and adding in its place the date “June 30, 2023”.

**Isabella Casillas Guzman,**  
*Administrator.*

[FR Doc. 2021-09397 Filed 5-4-21; 8:45 am]

**BILLING CODE P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 53

[TD 9938]

RIN 1545-BO99

#### Tax on Excess Tax-Exempt Organization Executive Compensation; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to final regulations (Treasury Decision 9938) that were published in the **Federal Register** on Tuesday, January 19, 2021. The Treasury Decision provided final regulations implementing an excise tax on remuneration in excess of \$1,000,000 and any excess parachute payment paid by an applicable tax-exempt organization to any covered employee.

**DATES:** *Effective date:* These final regulation corrections are effective on May 5, 2021.

**FOR FURTHER INFORMATION CONTACT:** William McNally at (202) 317-5600 or Patrick Sternal at (202) 317-5800 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9938) that are the subject of this correction are issued under section 4960 of the Internal Revenue Code.

##### Need for Correction

As published on January 19, 2021 (86 FR 6196) the final regulations (TD 9938) contain errors that need to be corrected.

##### List of Subjects in 26 CFR Part 53

Excise taxes, Foundations, Investments, Lobbying, Reporting and recordkeeping requirements.

##### Correction of Publication

Accordingly, 26 CFR part 53 is corrected by making the following correcting amendments:

## PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

■ **Paragraph 1.** The authority citation for part 53 continues to read in part as follows:

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

■ **Par. 2.** Section 53.4960-0 is amended by revising the entry for § 53.4960-1(b)(3) to read as follows:

#### § 53.4960-0 Table of contents.

§ 53.4960-1 *Scope and definitions.*

\* \* \* \* \*

(b) \* \* \*

(3) [Reserved]

\* \* \* \* \*

**Crystal Pemberton,**

*Senior Federal Register Liaison, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2021-09425 Filed 5-4-21; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[Docket No. USCG-2021-0151]

#### Special Local Regulations: Miami Beach Air and Sea Show, Atlantic Ocean, Miami Beach, FL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notification of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce a special local regulation for the Miami Beach Air and Sea Show from Friday May 28, 2021 to Sunday May 30, 2021, from 9 a.m. to 5 p.m. to provide for the safety of life on navigable waterways during this event. During the enforcement periods, the operator of any vessel in the regulated area must comply with directions from the Patrol Commander or any Official Patrol displaying a Coast Guard ensign.

**DATES:** The regulation in 33 CFR 100.725 will be enforced from Friday May 28, 2021, to Sunday May 30, 2021, from 9 a.m. to 5 p.m.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this notice of enforcement, call or email Petty Officer Robert M. Olivas, Sector Miami Waterways Management Division, U.S. Coast Guard; telephone 305-535-4317, email *Robert.M.Olivas@uscg.mil*.

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce a special local regulation in 33 CFR 100.725 for the

Miami Beach Air and Sea Show to provide for the safety of life on navigable waterways during the event. Our regulation for the Miami Beach Air and Sea Show, § 100.725, specifies the location of the regulated area which encompasses a portion of the Atlantic Ocean east of Miami Beach. During the enforcement periods, if you are the operator of a vessel in the regulated area you must comply with directions from the Patrol Commander or any Official Patrol displaying a Coast Guard ensign.

In addition to this notification of enforcement in the **Federal Register**, the Coast Guard plans to provide notification of this enforcement period via the Local Notice to Mariners and marine information broadcasts.

Dated: April 29, 2021.

**J.F. Burdian,**

*Captain, U.S. Coast Guard, Captain of the Port Miami.*

[FR Doc. 2021-09469 Filed 5-4-21; 8:45 am]

**BILLING CODE 9110-04-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket No. USCG-2021-0304]

#### Safety Zone; Commencement Bay, Tacoma, WA

**AGENCY:** Coast Guard, Department of Homeland Security (DHS).

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

**SUMMARY:** The Coast Guard will enforce a safety zone for the Tacoma Freedom Fair Air Show on Commencement Bay from 2 p.m. on July 3 through 12:30 a.m. on July 4, 2021. This action is necessary to ensure the safety of the public from inherent dangers associated with the annual aerial displays. During the enforcement periods, no person or vessel may enter or transit this safety zone unless authorized by the Captain of the Port Puget Sound (COTP) or their designated representative.

**DATES:** The regulations in 33 CFR 165.1305 will be enforced each day from 2 p.m. on July 3 through 12:30 a.m. on July 4, 2021.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this notice of enforcement, call or email Lieutenant Peter J. McAndrew, Sector Puget Sound Waterways Management Division, U.S. Coast Guard; telephone 206-217-6045, email *SectorPugetSoundWWM@uscg.mil*.

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the safety zone in 33 CFR 165.1305 for the Tacoma Freedom Air Show on Commencement Bay from 2 p.m. on July 3 through 12:30 a.m. on July 4, 2021. This action is being taken to provide for the safety of life on navigable waterways during the aerial demonstrations above the waterway. The safety zone resembles a rectangle protruding from the shoreline along Ruston Way and will be marked by the event sponsor. The specific coordinates of the safety zone location are listed in 33 CFR 165.1305.

As specified in § 165.1305(c), during the enforcement period, no vessel may transit the regulated area without approval from the COTP or a COTP designated representative. The COTP may be assisted by other federal, state, and local law enforcement agencies in enforcing this regulation.

In addition to this notice of enforcement in the **Federal Register**, the Coast Guard plans to provide notification of this enforcement period via the Local Notice to Mariners, marine information broadcasts during the day of the event. If the COTP determines that the safety zone need not be enforced for the full duration stated in the notice of enforcement, they will use a Broadcast Notice to Mariners or Local Notice to Mariners to grant general permission to enter the regulated area.

Dated: April 29, 2021.

**P.M. Hilbert,**

*Captain, U.S. Coast Guard, Captain of the Port Sector Puget Sound.*

[FR Doc. 2021-09501 Filed 5-4-21; 8:45 am]

**BILLING CODE 9110-04-P**

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## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 73

[MB Docket No. 20-343; FCC 21-43; FRS 23867]

### FCC Adopts 10-Application Limit for NCE FM New Station Applications in Upcoming 2021 Filing Window

**AGENCY:** Federal Communications Commission.

**ACTION:** Final rule.

**SUMMARY:** In this document the Commission adopts a limit of 10 applications filed by any party during the upcoming 2021 window for new noncommercial educational (NCE) FM radio stations. The application cap is designed to provide a meaningful opportunity for applicants to file for new NCE FM stations and expand NCE

service while, at the same time, deter speculative applications and procedural delays.

**DATES:** Effective June 4, 2021.

**FOR FURTHER INFORMATION CONTACT:**

James Bradshaw, *James.Bradshaw@fcc.gov*; Lisa Scanlan, *Lisa.Scanlan@fcc.gov*; or Amy Van de Kerckhove, *Amy.Vandekerckhove@fcc.gov*, of the Media Bureau, Audio Division, (202) 418-2700. Direct press inquiries to Janice Wise, *Janice.Wise@fcc.gov*, (202) 418-8165.

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's document, FCC 21-43, adopted and released April 21, 2021. The full text of this document is available for download at the FCC's Electronic Document Management System (EDOCS) website at <https://www.fcc.gov/edocs> or via the FCC's Electronic Comment Filing System (ECFS) website at <http://www.fcc.gov/ecfs> by using the search function for MB Docket No. 20-343 (Documents will be available electronically in ASCII, Microsoft Word, and/or Adobe Acrobat.)

### Synopsis

1. *Introduction.* The Commission recently announced the intention to open a 2021 filing window for FM reserved band (channels 201-220) applications for new noncommercial educational (NCE) FM radio stations and sought comment on a proposed limit of 10 applications filed by any party during the upcoming window. This document adopts the proposed 10-application cap on NCE FM new station applications.

2. *Background.* In 2007, before the first NCE FM filing window opened, the Commission sought comment on an application cap and subsequently established a limit of 10 NCE FM new station applications filed by any party during the October 2007 filing window. This application limit helped foster the goals of localism and diversity as reflected in the NCE FM point system, while also restricting the number of speculative or mutually exclusive (MX) applications. This, in turn, minimized the delay caused by processing complicated application chains. The 10-application cap also allowed the Commission to expeditiously process and grant thousands of applications to a wide range of local and diverse applicants, therefore promoting the rapid expansion of new NCE FM service throughout the country. In the October 2020 *Cap Comment Notice* (published at 85 FR 70569 on Nov. 5, 2020), the Commission tentatively concluded that it should also establish a 10-application

limit for the upcoming 2021 NCE FM filing window.

3. In the *Cap Comment Notice*, the Commission sought comment on whether 10 applications is the appropriate limit to enable the efficient processing of applications and initiation of new NCE FM service. Although the commenters addressing the proposed cap agree that some limit is advisable, they were not in agreement on what specific limit would be most appropriate and beneficial. Specifically, while National Public Radio, Inc. (NPR) endorses the Commission's proposed 10-application cap, REC Networks (REC) proposes a lower five-application limit, and Educational Media Foundation (EMF) recommends allowing parties to file more than 10 applications if the additional applications are for areas outside the home counties of Nielsen Audio markets.

4. *Discussion.* The Commission adopts the proposal from the *Cap Comment Notice* to establish a limit of 10 NCE FM new station applications filed by any party during the upcoming filing window. The Commission finds a 10-application cap will best deter speculative filings, permit the expeditious processing of the applications filed in the window, and provide interested parties with a meaningful opportunity to file for and obtain new NCE FM station licenses.

5. The document acknowledges that REC's proposed five-application cap could theoretically curb the number of MX applications, and therefore, have the benefit of simplifying and expediting the processing of applications. The Commission finds, however, that this benefit is outweighed by the fact that a five-application limit will also curtail the expansion of new NCE FM service, and therefore, disserve the public interest. The last NCE FM filing window was over 13 years ago, and accordingly, there is pent-up demand for new NCE FM channels, which is unlikely to be satisfied with a lower five-application cap.

6. The document acknowledges EMF's novel proposal, but concludes that the logistical and administrative challenges of implementing EMF's two-tiered approach are simply too cumbersome and create the potential for extraordinary procedural delays and the ultimate delay of new NCE FM service to the public. The Commission finds that adopting EMF's approach is not administratively feasible at this time. The time required to further revise the Commission's rules and forms to adopt the EMF proposal would significantly delay the initiation of the filing window