

substitute payments of \$100x. Under Step 2, DC determines that it has paid substitute payments totaling \$500x. Under Step 3, DC is treated as having paid substitute payments to its foreign affiliates of \$100x, up to the total amount of substitute payments they received in year 1. The remaining \$400x of substitute payments paid by DC is treated as having been paid to unrelated parties for purposes of paragraph (b)(3)(iv)(C)(3) of this section.

\* \* \* \* \*

■ **Par. 5.** Section 1.59A–10 is amended by revising paragraph (a) and adding paragraph (c) to read as follows:

**§ 1.59A–10 Applicability date.**

(a) *General applicability date.* Sections 1.59A–1 through 1.59A–9, other than the provisions described in the first sentence of paragraph (b) of this section or in paragraph (c) of this section, apply to taxable years ending on or after December 17, 2018. However, taxpayers may apply the regulations in this paragraph (a) in their entirety for taxable years beginning after December 31, 2017, and ending before December 17, 2018. In lieu of applying the regulations referred to in the first sentence of this paragraph (a), taxpayers may apply the provisions matching §§ 1.59A–1 through 1.59A–9 from the Internal Revenue Bulletin (IRB) 2019–02 ([https://www.irs.gov/irb2019-02\\_IRB](https://www.irs.gov/irb2019-02_IRB)) in their entirety for all taxable years beginning after December 31, 2017, and ending on or before December 6, 2019.

\* \* \* \* \*

(c) *Additional applicability dates for certain rules relating to securities lending transactions.* Sections 1.59A–3(b)(2)(iv) and 1.59A–6(b)(3)(iii) and (iv) apply to taxable years beginning on or after December 17, 2025.

■ **Par. 6.** Section 1.6038A–2 is amended by revising the third sentence of paragraph (g) to read as follows:

**§ 1.6038A–2 Requirement of return.**

\* \* \* \* \*

(g) \* \* \* Paragraph (b)(7)(ix) of this section applies to payments made in taxable years beginning on or after January 1, 2027. \* \* \*

**Frank J. Bisignano,**  
Chief Executive Officer.

Approved: October 30, 2025.

**Kenneth J. Kies,**  
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2025–23292 Filed 12–17–25; 8:45 am]

**BILLING CODE 4831–GV–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket No. USCG–2025–1067]

**Safety Zone; Chicago River (Main Branch), Chicago, IL**

**AGENCY:** Coast Guard, DHS.

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

**SUMMARY:** The Coast Guard will enforce a segment of the Safety Zone, Brandon Road Lock and Dam to Lake Michigan including Des Plaines River, Chicago Sanitary and Ship Canal, Chicago River, and Calumet–Saganashkee Channel, Chicago, IL, on all waters of the Chicago River (Main Branch) for a fireworks display from December 31, 2025 into January 1, 2026. This action is intended to protect personnel, vessels, and the marine environment from potential hazards created by potential fall-out from a fireworks display. During the enforcement period listed below, entry into, transiting, or anchoring within the safety zone is prohibited unless authorized by the Captain of the Port Lake Michigan or a designated representative.

**DATES:** The regulation in 33 CFR 165.930 will be enforced for the Chicago River (Main Branch) regulated area in § 165.930(a)(4), from 11:30 p.m. on December 31, 2025, through 12:15 a.m. on January 1, 2026.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this notice of enforcement, call or email Lieutenant Kyle Goetz, Marine Safety Unit Chicago, U.S. Coast Guard; telephone 630–986–2155, email: [D09-SMB-MSUChicago-WWM@uscg.mil](mailto:D09-SMB-MSUChicago-WWM@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce a safety zone regulation in 33 CFR 165.930 for a fireworks display from 11:30 p.m. on December 31, 2025, through 12:15 a.m. on January 1, 2026. This regulation specifies the location of the regulated area for this event—the Chicago River (Main Branch) in § 165.930(a)(4). All vessels must obtain permission from the Captain of the Port (COTP) Lake Michigan, or designated on-scene representative, for entry into, transiting, mooring, laying up, or anchoring within the safety zone during the enforcement time listed in this notice of enforcement. Vessels and persons granted permission to enter the safety zone must obey all lawful orders or directions of the COTP Lake Michigan or designated

representative. Upon being hailed by siren, radio, flashing light or other means, the operator of a vessel must proceed as directed.

In addition to this notification of enforcement in the **Federal Register**, the Coast Guard will provide the maritime community with notification of this enforcement period via Broadcast Notice to Mariners. The COTP Lake Michigan may be reached by contacting the Coast Guard Sector Lake Michigan Command Center at (833) 900–2247. An on-scene designated representative may be reached via VHF–FM Channel 16.

**R.N. Macon,**

*Captain, U.S. Coast Guard, Captain of the Port, Lake Michigan.*

[FR Doc. 2025–23263 Filed 12–17–25; 8:45 am]

**BILLING CODE 9110–04–P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Parts 52 and 81**

[EPA–R09–OAR–2023–0539; FRL–11747–02–R9]

**Air Plan Approval: Arizona: Infrastructure Requirements for the 2012 Fine Particulate Matter National Ambient Air Quality Standard**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is taking final action to approve portions of the state implementation plan (SIP) revisions submitted by the State of Arizona pursuant to the Clean Air Act (CAA) for the implementation, maintenance, and enforcement of the 2012 fine particulate matter (PM<sub>2.5</sub>) national ambient air quality standards (NAAQS or “standards”) as proposed, except for certain requirements related to prevention of significant deterioration (PSD), which EPA will defer action on until a later date. In addition, the EPA is approving regulatory provisions into the Arizona SIP and is amending regulatory text to include La Paz County as part of Mohave–Yuma Intrastate air quality control region (AQCR).

**DATES:** This rule is effective January 20, 2026.

**ADDRESSES:** The EPA has established a docket for this action under Docket ID No. EPA–R09–OAR–2023–0539. All documents in the docket are listed on the <https://www.regulations.gov> website. Although listed in the index, some information is not publicly available, e.g., Confidential Business