

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 10040]

RIN 1545-BQ95

Tribal General Welfare Benefits; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to TD 10040, which was published in the **Federal Register** on Tuesday, December 16, 2025. TD 10040 contains final regulations regarding the exclusion from gross income of certain Tribal general welfare benefits.

DATES: The corrections are effective January 16, 2026. For the applicability dates of the final regulations *see* § 1.139E-1(h).

FOR FURTHER INFORMATION CONTACT: Jonathan A. Dunlap at (202) 317-4718 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 10040) that are the subject of these corrections are under sections 139E, 7872, and 7805(a) of the Internal Revenue Code.

Correction of Publication

Accordingly, FR Doc. 2025-22873 (TD 10040), appearing on page 58378 in the **Federal Register** on Tuesday, December 16, 2025, is corrected as follows:

1. On page 58378, in the first column, in the **DATES** section, the Applicability date paragraph is corrected to read “*Applicability date:* For dates of applicability *see* § 1.139E-1(h).”

2. On page 58394, in the second column, in the second full paragraph, the twelfth line up from the bottom of the paragraph is corrected to read “training and education for internal”.

Kalle L. Wardlow,

Federal Register Liaison, Publications & Regulations Section, Associate Chief Counsel, (Procedure and Administration).

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Parts 100 and 165

[Docket No. USCG-2023-0590]

2023 Quarterly Listings; Third Quarter; Safety Zones, Security Zones, and Special Local Regulations

AGENCY: Coast Guard, DHS.

ACTION: Notification of expired temporary rules issued.

SUMMARY: This document provides notification of substantive rules issued by the Coast Guard that were made temporarily effective but expired before they could be published in the **Federal Register**. This document lists temporary safety zones, security zones, and special local regulations, all of limited duration and for which timely publication in the **Federal Register** was not possible.

DATES: This document lists temporary Coast Guard rules that became effective, primarily between July 2023 and September 2023, unless otherwise indicated, and were terminated before they could be published in the **Federal Register**.

ADDRESSES: Temporary rules listed in this document may be viewed online, under their respective docket numbers, at <https://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: For questions on this document contact Ambar Ali, Office of Regulations and Administrative Law, email HQS-SMB-CG-LRA-Admin@uscg.mil, telephone (202) 372-3862.

SUPPLEMENTARY INFORMATION: Coast Guard District Commanders and Captains of the Port (COTP) must be immediately responsive to the safety and security needs within their jurisdiction; therefore, District Commanders and COTPs have been delegated the authority to issue certain local regulations. Safety zones may be established for safety or environmental purposes. A safety zone may be stationary and described by fixed limits or it may be described as a zone around a vessel in motion. Security zones limit access to prevent injury or damage to

vessels, ports, or waterfront facilities. Special local regulations are issued to enhance the safety of participants and spectators at regattas and other marine events.

Timely publication of these rules in the **Federal Register** may be precluded when a rule responds to an emergency, or when an event occurs without sufficient advance notice. The affected public is, however, often informed of these rules through Local Notices to Mariners, press releases, and other means. Moreover, actual notification is provided by Coast Guard patrol vessels enforcing the restrictions imposed by the rule. Because **Federal Register** publication was not possible before the end of the effective period, mariners were notified of the contents of these safety zones, security zones, special local regulations, regulated navigation areas or drawbridge operation regulations by Coast Guard officials prior to any enforcement action. However, the Coast Guard, by law, must publish in the **Federal Register** notice of substantive rules adopted. To meet this obligation without imposing undue expense on the public, the Coast Guard periodically publishes a list of these temporary safety zones, security zones, special local regulations, regulated navigation areas and drawbridge operation regulations. Permanent rules are not included in this list because they are published in their entirety in the **Federal Register**. Temporary rules are also published in their entirety if sufficient time is available to do so before they are placed in effect or terminated.

The following unpublished rules were placed in effect temporarily during the period between July 2023 and September 2023 unless otherwise indicated. To view copies of these rules, visit www.regulations.gov and search by the docket number indicated in the following table.

Docket No.	Type	Location	Effective date
USCG-2023-0551	Safety Zones (Parts 147 and 165)	Jacksonville, Florida	6/30/2023
USCG-2023-0538	Safety Zones (Parts 147 and 165)	Aransas Pass, TX	7/1/2023
USCG-2023-0383	Safety Zones (Parts 147 and 165)	Henderson Harbor, NY	7/1/2023
USCG-2023-0364	Safety Zones (Parts 147 and 165)	Rivesville, WV	7/2/2023
USCG-2023-0561	Safety Zones (Parts 147 and 165)	Sodus Point, NY	7/3/2023
USCG-2023-0549	Safety Zones (Parts 147 and 165)	New York City, NY	7/3/2023
USCG-2023-0550	Safety Zones (Parts 147 and 165)	Newport Beach, California	7/4/2023
USCG-2023-0488	Safety Zones (Parts 147 and 165)	Provincetown, MA	7/4/2023