

**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).*

[FR Doc. 2026-00835 Filed 1-15-26; 8:45 am]

**BILLING CODE 4831-GV-P**

**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](mailto: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](http://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

Docket No.	Type	Location	Effective date
USCG–2023–0429	Special Local Regulations (Part 100)	Henderson Bay, NY	7/8/2023
USCG–2023–0596	Safety Zones (Parts 147 and 165)	Jean Lafitte, LA	7/22/2023
USCG–2023–0609	Safety Zones (Parts 147 and 165)	San Pedro Bay, CA	7/22/2023
USCG–2023–0620	Safety Zones (Parts 147 and 165)	Savannah, GA	7/22/2023
USCG–2023–0608	Safety Zones (Parts 147 and 165)	Corpus Christi, TX	7/26/2023
USCG–2023–0633	Safety Zones (Parts 147 and 165)	Rossford, OH	7/29/2023
USCG–2023–0022	Safety Zones (Parts 147 and 165)	McKeesport, PA	7/29/2023
USCG–2023–0653	Safety Zones (Parts 147 and 165)	Red Wing, MN	8/5/2023
USCG–2023–0619	Safety Zones (Parts 147 and 165)	New York City, NY	8/5/2023
USCG–2023–0742	Safety Zones (Parts 147 and 165)	Concord, CA	8/27/2023
USCG–2023–0734	Safety Zones (Parts 147 and 165)	Sodus Point, NY	9/2/2023
USCG–2023–0755	Safety Zones (Parts 147 and 165)	Budd Inlet, WA	9/3/2023
USCG–2023–0720	Safety Zones (Parts 147 and 165)	Morgan City, LA	9/3/2023
USCG–2023–0687	Safety Zones (Parts 147 and 165)	Kemah, TX	9/3/2023
USCG–2023–0760	Safety Zones (Parts 147 and 165)	Philadelphia, PA	9/4/2023
USCG–2023–0739	Safety Zones (Parts 147 and 165)	Dana Point, CA	9/8/2023
USCG–2023–0738	Safety Zones (Parts 147 and 165)	Havre de Grace, MD	9/9/2023
USCG–2023–0315	Safety Zones (Parts 147 and 165)	Mound City, Illinois	9/9/2023
USCG–2023–0771	Safety Zones (Parts 147 and 165)	Hampton, VA	9/14/2023
USCG–2023–0782	Safety Zones (Parts 147 and 165)	New York City, NY	9/15/2023
USCG–2023–0793	Security Zones (Part 165)	Menominee, MI	9/16/2023
USCG–2023–0752	Safety Zones (Parts 147 and 165)	Frankfort Harbor, MI	9/17/2023
USCG–2023–0745	Special Local Regulations (Part 100)	Ocean City, NJ	9/17/2023
USCG–2023–0787	Security Zones (Part 165)	Wellsburg, WV	9/20/2023
USCG–2023–0790	Safety Zones (Parts 147 and 165)	Navarre Beach, FL	9/21/2023
USCG–2023–0796	Special Local Regulations (Part 100)	Nashville, TN	9/23/2023

**Michael Cunningham,**  
*Chief, Office of Regulations and  
 Administrative Law, United States Coast  
 Guard.*

[FR Doc. 2026–00840 Filed 1–15–26; 8:45 am]

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**DEPARTMENT OF HOMELAND  
 SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket Number USCG–2026–0071]

RIN 1625–AA87

**Security Zone; Corpus Christi and La  
 Quinta Ship Channel, Corpus Christi,  
 TX**

**AGENCY:** Coast Guard, Department of  
 Homeland Security.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is  
 establishing a temporary security zone  
 for navigable waters within a 500-yard  
 radius of two vessels carrying cargo  
 requiring an elevated level of security in  
 the Corpus Christi and La Quinta  
 Shipping Channels. The security zone is  
 needed to protect the vessels, their  
 cargo, and the surrounding waterway  
 from terrorist acts, sabotage, or other  
 subversive acts, accidents, or events of  
 a similar nature. Entry of vessels or  
 persons into this zone is prohibited  
 unless specifically authorized by the  
 Captain of the Port, Sector Corpus  
 Christi.

**DATES:** This rule is effective without  
 actual notice from January 16, 2026  
 through January 22, 2026. For the  
 purposes of enforcement, actual notice  
 will be used from January 13, 2026,  
 until January 16, 2026.

**ADDRESSES:** To view available  
 documents, go to [https://  
 www.regulations.gov](https://www.regulations.gov) and search for  
 USCG–2026–0071.

**FOR FURTHER INFORMATION CONTACT:** If  
 you have questions about this rule, call  
 or email Lieutenant Tim Cardenas,  
 Sector Corpus Christi Waterways  
 Management Division, U.S. Coast  
 Guard; telephone 361–244–4784, email  
[Timothy.J.Cardenas@uscg.mil](mailto:Timothy.J.Cardenas@uscg.mil).

**SUPPLEMENTARY INFORMATION:**

**I. Table of Abbreviations**

CFR Code of Federal Regulations  
 COTP Captain of the Port  
 DHS Department of Homeland Security  
 FR Federal Register  
 NPRM Notice of proposed rulemaking  
 § Section  
 U.S.C. United States Code

**II. Background and Authority**

The Coast Guard received notification  
 that the M/V COBIA LNG and M/V  
 ORION SUN will be transiting the  
 Corpus Christi and La Quinta Ship  
 Channels sometime between January 13  
 and 22, 2026. The Captain of the Port  
 (COTP) Corpus Christi has determined  
 that these vessels are carrying dangerous  
 cargo that creates a security concern for  
 the vessels and the port. Therefore, the  
 COTP is issuing this rule under the  
 authority in 46 U.S.C. 70051 and 70124,

which is needed to protect the vessels,  
 their cargo, and the surrounding  
 waterway from terrorist acts, sabotage,  
 and other subversive acts, accidents, or  
 events of a similar nature in the  
 navigable waters within the security  
 zone.

The Coast Guard is issuing this rule  
 without prior notice and comment. As  
 is authorized by 5 U.S.C. 553(b)(B), the  
 Coast Guard finds that good cause exists  
 for not publishing a notice of proposed  
 rulemaking (NPRM) with respect to this  
 rule because it is impracticable and  
 contrary to the public interest. The  
 Coast Guard was notified of this event  
 on January 8, 2026, but we must  
 establish this security zone by January  
 13, 2026, to protect the vessels, their  
 cargo, and the surrounding waterways.  
 Therefore, we have do not have enough  
 time to solicit and respond to  
 comments.

For the same reasons, the Coast Guard  
 finds that under 5 U.S.C. 553(d)(3), good  
 cause exists for making this rule  
 effective less than 30 days after  
 publication in the **Federal Register**.

**III. Discussion of the Rule**

This rule establishes a security zone  
 from January 13, 2026, to January 22,  
 2026. The security zone will cover all  
 navigable waters within 500 yards of the  
 vessels. No vessel or person will be  
 permitted to enter the security zone  
 without obtaining permission from the  
 COTP or their designated representative.