

(c) * * *

(1) * * * Such extension may be granted by the Advisory Group Managers (or their delegate or designee or as otherwise provided in IRS publications, forms or instructions, or on <https://www.irs.gov>).

(2) *Extension of time for paying tax under section 6161(a)(1).* An extension of time beyond the due date to pay any part of the estate tax imposed on lifetime distributions under section 2056A(b)(1)(A), or imposed at the death of the surviving spouse under section 2056A(b)(1)(B), or imposed at the termination of the QDOT (such as on the death or resignation of the U.S. trustee), may be granted for a reasonable period of time, not to exceed 6 months (12 months in the case of the estate tax imposed under section 2056A(b)(1)(B) at the surviving spouse's death), by the Advisory Group Managers (or their delegate or designee or as otherwise provided in IRS publications, forms or instructions, or on <https://www.irs.gov>).

(e) *Applicability date.* This section applies on and after July 10, 2026.

■ **Par. 6.** Section 20.2056A–13 is amended by revising the section heading and the first sentence to read as follows:

§ 20.2056A–13 Applicability dates.

Except as provided in this section and in §§ 20.2056A–2(e), 20.2056A–4(e), and 20.2056A–11(e), the provisions of §§ 20.2056A–1 through 20.2056A–12 are applicable with respect to estates of decedents dying on or after August 22, 1995. * * *

Frank J. Bisignano,
Chief Executive Officer (IRS).

Approved: April 10, 2026.

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

[FR Doc. 2026–13925 Filed 7–9–26; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2026–0883]

RIN 1625–AA00

Safety Zone; North Atlantic Ocean, Virginia Beach, VA

AGENCY: Coast Guard, Department of Homeland Security.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for certain navigable waters of the North Atlantic Ocean at the Virginia Beach Oceanfront. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards associated with an over water fireworks display. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port, Sector Virginia, or their designated representative.

DATES: This rule is effective without actual notice from July 10, 2026 through September 6, 2026. For the purposes of enforcement, actual notice will be used from July 8, 2026, until July 10, 2026. It will only be subject to enforcement, however, every Wednesday and Sunday night from July 8, 2026 through September 6, 2026 between the hours of 9 p.m. to 10 p.m.

ADDRESSES: To view available documents go to <https://www.regulations.gov> and search for USCG–2026–0883.

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, contact LCDR Justin Strassfield, Sector Virginia, Waterways Management Division, U.S. Coast Guard, Telephone: (571) 608–2969; or viriniawaterways@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

On June 8, 2026, the Coast Guard received notification that fireworks would be launched from a barge on the North Atlantic Ocean at the Virginia Beach Oceanfront. The Captain of the Port (COTP) Virginia has determined that potential hazards associated with these fireworks, such as the chance that a person may be hit by falling debris or that a vessel may be set on fire by falling debris, are a safety concern for anyone within 1,000-yards of the fireworks display. To protect personnel, vessels, and the marine environment in the navigable waters within the safety zone from these hazards, the COTP is issuing this rule, which she does under the authority in 46 U.S.C. 70034.

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 to do so by July 8, 2026, the date it must be in place to protect personnel, vessels, and the marine environment.

For the same reason, 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 safety zone which will be subject to enforcement every Wednesday and Sunday beginning July 8, 2026 through September 6, 2026. The safety zone will cover all waters of the North Atlantic Ocean within a 1,000-yard radius of the center of the barge, which will be located near the shoreline of Virginia Beach, between 17th and 31st Streets. Vessels and persons will not be allowed to enter the safety zone during this time, unless authorized by the COTP.

IV. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders.

A. Impact on Small Entities

The regulatory flexibility analysis provisions of the Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, do not apply to rules that are not subject to notice and comment. Because the Coast Guard has, for good cause, waived the notice and comment requirement that would otherwise apply to this rulemaking, the Regulatory Flexibility Act's flexibility analysis provisions do not apply here.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), if this rule will affect your small business, organization, or governmental jurisdiction and you have questions, contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Small businesses may send comments to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards by calling 1–888–REG–FAIR (1–888–734–3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

B. Collection of Information

This rule will not call for a new collection of information under the

Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

C. Federalism and Indian Tribal Governments

We have analyzed this rule under Executive Order 13132, Federalism, and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in that Order.

Also, this rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

D. Unfunded Mandates Reform Act

As required by The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538), the Coast Guard certifies that this rule will not result in an annual expenditure of \$100,000,000 or more (adjusted for inflation) by a State, local, or tribal government, in the aggregate, or by the private sector.

E. Environment

We have analyzed this rule under Department of Homeland Security Directive 023–01, Rev. 1, associated implementing instructions, and Environmental Planning COMDTINST 5090.1 (series), which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321 *et seq.*), and have determined that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment.

This rule is a safety zone. It is categorically excluded from further review under paragraph L60(a) of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 1. A Record of Environmental Consideration supporting this determination is available in the docket.

List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

■ 1. The authority citation for part 165 continues to read as follows:

Authority: 46 U.S.C. 70034, 70051, 70124; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; DHS Delegation No. 00170.1, Revision No. 01.4.

■ 2. Add § 165.T05–0883 to read as follows:

§ 165.T05–0883 Safety Zone; North Atlantic Ocean, Virginia Beach, VA.

(a) *Location.* The following area is a safety zone: all waters of the North Atlantic Ocean within a 1,000-yard radius of the center located near the shoreline at approximate position 36°51′12.81″ N, 075°58′11.60″ W, located off the beach between 17th and 31st Streets of Virginia Beach. These coordinates are based on the World Geodetic System (WGS 84).

(b) *Definitions.* As used in this section, *designated representative* means a Coast Guard Patrol Commander, including a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel and a Federal, State, and local officer with law enforcement authority and designated by or assisting the Captain of the Port, Virginia (COTP) in the enforcement of the safety zone.

(c) *Regulations.* (1) Under the general safety zone regulations in subpart C of this part, you may not enter the safety zone described in paragraph (a) of this section unless authorized by the COTP or the COTP's designated representative.

(2) To seek permission to enter, contact the COTP or the COTP's representative on VHF–FM channel 16. Those in the safety zone must comply with all lawful orders or directions given to them by the COTP or the COTP's designated representative.

(d) *Enforcement periods.* This section will be enforced every Wednesday and Sunday night from 9 p.m. to 10 p.m. from July 8, 2026 through September 6, 2026.

Peggy M. Britton,

Captain, U.S. Coast Guard, Captain of the Port, Sector Virginia.

[FR Doc. 2026–13964 Filed 7–9–26; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2026–0879]

RIN 1625–AA00

Safety Zone; St. Clair River, Port Huron, MI

AGENCY: Coast Guard, Department of Homeland Security.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters of the St. Clair River within a 420-foot radius of Desmond Landing in the St. Clair River, Port Huron, MI. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards during a drone show event. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port Detroit or their designated representative.

DATES: This rule is effective from 9:30 p.m. through 11:00 p.m. on July 16, 2026.

ADDRESSES: To view available documents go to <https://www.regulations.gov> and search for USCG–2026–0879.

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, contact Tracy Girard, Waterways Management Division, U.S. Coast Guard Sector Detroit; (313) 475–7475, D09-SMB-SecDetroit-WWM@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

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U.S.C. United States Code

II. Background and Authority

The Coast Guard received notification that a drone show will be launched from shore and displayed over the St. Clair River in Port Huron, MI. The Captain of the Port (COTP) Detroit has determined that potential hazards associated with a drone show are a safety concern for anyone within a 420-foot radius of a drone show display. Therefore, the COTP is issuing this rule under the authority in 46 U.S.C. 70034, which is needed to protect personnel, vessels,