

applies to the gift. The credit to be applied for purposes of computing C's estate tax is based on the \$6.8 million basic exclusion amount as of C's date of death, subject to the limitation of section 2010(d).

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(f) * * *

(2) *Exceptions.* Except as specifically provided in this paragraph (f)(2), paragraphs (c) and (e)(3) of this section apply to estates of decedents dying on or after November 26, 2019. * * *

Paragraph (c)(3) of this section is applicable to the estates of decedents dying on or after April 27, 2022.

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Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2022-08865 Filed 4-26-22; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG-2022-0122]

RIN 1625-AA08

Special Local Regulation; Nanticoke River, Sharptown, MD

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking; withdrawal.

SUMMARY: The Coast Guard is withdrawing its proposed rule to establish temporary special local regulations for certain waters of the Nanticoke River. The rulemaking was initiated to establish a special local regulation during the "Sharptown Regatta," a marine event to be held on certain waters of the Nanticoke River at Sharptown, MD. The proposed rule is being withdrawn because it is no longer necessary. The event sponsor will no longer be conducting the power boat racing event.

DATES: The Coast Guard is withdrawing the proposed rule for the event scheduled from noon to 5 p.m. on May 13, 2022, from 10 a.m. to 5 p.m. on May 14, 2022, and from 10 a.m. to 5 p.m. on May 15, 2022, and published on March 14, 2022, (87 FR 14193) as of April 27, 2022.

ADDRESSES: To view the docket for this withdrawn rulemaking, go to <https://www.regulations.gov>, type USCG-2022-0122 in the "SEARCH" box and click "SEARCH." Click on Open Docket

Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notice, call or email Mr. Ron Houck, Waterways Management Division, U.S. Coast Guard Sector Maryland-National Capital Region; telephone 410-576-2674, email Ronald.L.Houck@uscg.mil.

SUPPLEMENTARY INFORMATION:

Background Information and Regulatory History

On March 14, 2022, we published an NPRM entitled "Special Local Regulation; Nanticoke River, Sharptown, MD" in the **Federal Register** (87 FR 14193). The Coast Guard proposed to establish a temporary special local regulation for certain navigable waters of the Nanticoke River from 11 a.m. on May 13, 2022, through 6 p.m. on May 15, 2022. This action was necessary to provide for the safety of life on these waters during a power boat racing event on May 14, 2022, and May 15, 2022, as well as pre-race practice on May 13, 2022. This rulemaking would have prohibited persons and vessels from entering the regulated area unless authorized by the Captain of the Port Maryland-National Capital Region or the Coast Guard Event Patrol Commander.

Withdrawal

The proposed rule is being withdrawn due to the regulated area no longer being necessary because the event sponsor will no longer be conducting the power boat racing event.

Authority

We issue this notice of withdrawal under the authority of 46 U.S.C. 70041.

Dated: April 21, 2022.

James R. Bendle,

Commander, U.S. Coast Guard, Acting Captain of the Port Maryland-National Capital Region.

[FR Doc. 2022-08905 Filed 4-26-22; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG-2022-0186]

RIN 1625-AA08

Special Local Regulation; East River 4th of July Fireworks, New York, NY

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to establish a special local regulation on the navigable waters of the East River and New York Harbor, New York, NY, for vessel management for the annual 4th of July fireworks displays. This special local regulation allows the Coast Guard to control vessel movement and prohibit all vessel traffic from entering the fireworks barge buffer zone, establish four separate viewing areas, and a moving protection zone around the barges while they are loaded with pyrotechnics. This rule is necessary to provide for the safety of life on the navigable waters immediately before, during, and after a fireworks display that involves multiple barge launch sites on a highly congested waterway. We invite your comments on this proposed rulemaking.

DATES: Comments and related material must be received by the Coast Guard on or before May 27, 2022.

ADDRESSES: You may submit comments identified by docket number USCG-2022-0186 using the Federal Decision Making Portal at <https://www.regulations.gov>. See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section for further instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: For information about this document call or email MST1 Stacy Stevenson, Waterways Management Division, U.S. Coast Guard; telephone 718-354-4197, email D01-SMB-SecNY-Waterways@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
COTP Captain of the Port New York
DHS Department of Homeland Security
FR Federal Register
LLNR Light List Number
NPRM Notice of proposed rulemaking
OMB Office of Management and Budget
§ Section
U.S.C. United States Code

II. Background, Purpose, and Legal Basis

On March 7, 2022, the Coast Guard received an Application for Marine Event for the annual 4th of July fireworks display. The Captain of the Port New York (COTP) has determined that this event in close proximity to marine traffic poses a significant risk to public safety and property. The special local regulation proposed mimics those limited access areas established for 4th of July in previous years, with the addition of a moving protection zone