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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9964]

RIN 1545–BI29

Disclosure of Information to State Officials Regarding Tax-Exempt Organizations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to a final regulation (TD 9964) that was published in the **Federal Register** on August 16, 2022. This document contains final regulations that define the guidance to states regarding the process by which they may obtain or inspect certain returns and return information (including information about final and proposed denials and revocations of tax-exempt status) for the purpose of administering State laws governing certain tax-exempt organizations and their activities.

DATES: These corrections are effective on September 12, 2022 and applicable on or after August 16, 2022.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Seth Groman, (202) 317–5640.

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 6104(c) of the Internal Revenue Code.

Need for Correction

As published on August 16, 2022 (87 FR 50240) the final regulation (TD 9964) contains errors that need to be corrected.

Correction of Publication

Accordingly, the final regulations (TD 9964) that are the subject of FR Doc. 2022–17574, appearing on page 50240 in the **Federal Register** on August 16, 2022, are corrected to read as follows:

1. On page 50241, in the third column, in the first line from the top of the fourth full paragraph, the language

“Section.” is corrected to read “Sections”.

2. On page 50241, in the third column, in the second line from the top of the fourth full paragraph, the language “provides” is corrected to read “provide”.

3. One page 50243, in the third column, in the twelfth line from the bottom of the first full paragraph, the language “§ 301–6104(c)–1(g)(1)” is corrected to read “§ 301.6104(c)–1(g)(1)”.

4. On page 50244, in the third column, under the heading “Drafting Information”, in the third and fourth line from the top, the language “(Tax Exempt and Government Entities)”, is corrected to read “(Employee Benefits, Exempt Organizations, and Employment Taxes)”.

Oluwafunmilayo A. Taylor,

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Associate Chief Counsel, (Procedure and
Administration).*

[FR Doc. 2022–19568 Filed 9–9–22; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG–2022–0729]

Special Local Regulations; Clearwater Offshore Nationals/Race World Offshore, Gulf of Mexico, Clearwater, FL

AGENCY: Coast Guard, DHS.

ACTION: Notification of enforcement of regulation.

SUMMARY: The Coast Guard will enforce a special local regulation on the waters of the Gulf of Mexico, in the vicinity of Clearwater, Florida, during the Clearwater Offshore Nationals/Race World Offshore. Approximately 50 powerboats traveling at speeds in excess of 100 miles per hour are expected to participate. Additionally, it is anticipated that 500 spectator vessels will be present along the race course. The special local regulation is necessary to protect the safety of race participants, participant vessels, spectators, and the general public on certain navigable waters of the Gulf of Mexico, Clearwater, Florida during the event. The special local regulation will establish an enforcement area where all persons and vessels, except those persons and vessels participating in the high-speed boat races, are prohibited

from entering, transiting through, anchoring in, or remaining within the regulated area without obtaining permission from the Captain of the Port St. Petersburg or a designated representative.

DATES: The regulations in 33 CFR 100.703 will be enforced from 11:30 a.m. until 4 p.m., on September 25, 2022, for the location identified in Item 6 in Table 1 to § 100.703.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notification of enforcement, call or email Marine Science Technician Second Class Regina Cuevas, Sector St. Petersburg Prevention Department, Coast Guard; telephone (813) 228–2191, email Regina.L.Cuevas@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the special local regulations in 33 CFR 100.703, Table 1 to § 100.703, Item No. 6, for the Clearwater Offshore Nationals/Race World Offshore regulated area from 11:30 a.m. until 4 p.m., on September 25, 2022. This action is being taken to provide for the safety of life on navigable waterways during this event. Our regulation for recurring marine events, Sector St. Petersburg, § 100.703, Table 1 to § 100.703, Item No. 6, specifies the location of the regulated area for the Clearwater Offshore Nationals/Race World Offshore which encompasses portions of the Gulf of Mexico near Clearwater, FL. During the enforcement periods, as reflected in § 100.703(c), if you are the operator of a vessel in the regulated area you must comply with directions from the Patrol Commander or any designated representative.

In addition to this notice of enforcement in the **Federal Register**, the Coast Guard plans to provide notification of this enforcement period via the Local Notice to Mariners, marine information broadcasts, or both.

Dated: September 2, 2022.

Michael P. Kahle,

*Captain, U.S. Coast Guard, Captain of the
Port St. Petersburg.*

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