

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[TD 9969]

RIN 1545-BP01

Treatment of Special Enforcement Matters; Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Final rule; correcting amendments.

SUMMARY: This document contains corrections to a final regulation (TD 9969) that was published in the **Federal Register** on December 9, 2022. This document contains final regulations that except certain partnership-related items from the centralized partnership audit regime created by the Bipartisan Budget Act of 2015, and sets forth alternative rules that will apply to the examination of excepted items by the IRS.

DATES: *Effective date.* These corrections are effective on January 5, 2023, and applicable on December 9, 2022.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Jennifer M. Black, at (202) 317-6834 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9969) that are the subject of these corrections are under section 6241(11) and 6241(7) of the Internal Revenue Code.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting, and recordkeeping requirements.

Amendments to the Regulations

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendments:

PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 301.6225-1 Partnership adjustment by the Internal Revenue Service.

■ **Par. 2.** Section 301.6225-1 is amended by:

■ 1. Removing the language “§ 301.6226-2(g)(1)” in the last sentence of paragraph (h)(15) and adding the

language “§ 301.6226-2(g)(4)” in its place.

■ 2. Removing the language “(d)(3)(iii)(C)” and “(e)(3)(iii)(B)” from the last sentence of paragraph (i)(1).

Oluwafunmilayo A. Taylor,

Branch Chief, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2022-28593 Filed 1-4-23; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 165**

[Docket Number USCG-2022-1005]

RIN 1625-AA00

Safety Zone; Corpus Christi Shipping Channel, Corpus Christi, TX**AGENCY:** Coast Guard, DHS.**ACTION:** Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for all navigable waters of the Corpus Christi Shipping Channel in a zone defined by the following coordinates; 27°50'31.28" N, 97°04'17.23" W; 27°50'31.73" N, 97°04'15.44" W; 27°50'29.06" N, 97°04'16.61" W; 27°50'29.32" N, 97°04'14.82" W. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by pipelines that will be removed from the floor of the Corpus Christi Shipping Channel. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port Sector Corpus Christi or a designated representative.

DATES: This rule is effective without actual notice from January 5, 2023, through 4 a.m. on January 9, 2023. For the purposes of enforcement, actual notice will be used from 8 p.m. on January 3, 2023, until January 5, 2023.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Lieutenant Commander Anthony Garofalo, Sector Corpus Christi Waterways Management Division, U.S. Coast Guard; telephone 361-939-5130, email CCWaterways@uscg.mil.

SUPPLEMENTARY INFORMATION:**I. Table of Abbreviations**

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register

NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background Information and Regulatory History

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are “impracticable, unnecessary, or contrary to the public interest.” Under 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. We must establish this safety zone immediately to protect personnel, vessels, and the marine environment from potential hazards created by pipeline removal operations and lack sufficient time to provide a reasonable comment period and then to consider those comments before issuing the rule.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be contrary to the public interest because immediate action is needed to respond to the potential safety hazards associated with pipeline removal operations in the Corpus Christi Shipping Channel.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034. The Captain of the Port Sector Corpus Christi (COTP) has determined that potential hazards associated with pipeline removal operations occurring from 8 p.m. on January 3, 2023, through 4 a.m. on January 9, 2023, will be a safety concern for anyone within the Corpus Christi Shipping Channel in a zone defined by the following coordinates; 27°50'31.28" N, 97°04'17.23" W; 27°50'31.73" N, 97°04'15.44" W; 27°50'29.06" N, 97°04'16.61" W; 27°50'29.32" N, 97°04'14.82" W. The purpose of this rule is to ensure safety of vessels and persons on these navigable waters in the safety zone while pipelines are removed from the floor of the Corpus Christi Shipping Channel.

IV. Discussion of the Rule

This rule establishes a temporary safety zone from 8 p.m. on January 3,

2023, through 4 a.m. on January 9, 2023, and will be subject to enforcement from 8 p.m. to 4 a.m. of the next day, each day. The safety zone will encompass all navigable waters of the Corpus Christi Shipping Channel in a zone defined by the following coordinates; 27°50'31.28" N, 97°04'17.23" W; 27°50'31.73" N, 97°04'15.44" W; 27°50'29.06" N, 97°04'16.61" W; 27°50'29.32" N, 97°04'14.82" W. The pipeline will be removed along the floor of the Corpus Christi Shipping Channel. No vessel or person is permitted to enter the temporary safety zone during the effective period without obtaining permission from the COTP or a designated representative, who may be contacted on Channel 16 VHF-FM (156.8 MHz) or by telephone at 361-939-0450. The Coast Guard will issue Broadcast Notices to Mariners, Local Notices to Mariners, and/or Safety Marine Information Broadcasts as appropriate.

V. 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, and we discuss First Amendment rights of protestors.

A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. This rule has not been designated a "significant regulatory action," under Executive Order 12866. Accordingly, this rule has not been reviewed by the Office of Management and Budget (OMB).

This regulatory action determination is based on the size, location, and duration of the safety zone. The temporary safety zone will be enforced for a short period of only 8 hours each day. The rule does not completely restrict the traffic within a waterway and allows mariners to request permission to enter the zone.

B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601-612, as amended, requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions

with populations of less than 50,000. The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

While some owners or operators of vessels intending to transit the temporary safety zone may be small entities, for the reasons stated in section V.A above, this rule will not have a significant economic impact on any vessel owner or operator.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we want to assist small entities in understanding this rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 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.

C. 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).

D. Federalism and Indian Tribal Governments

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

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. If you believe this rule has implications for federalism or Indian tribes, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section above.

E. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531-1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

F. Environment

We have analyzed this rule under Department of Homeland Security Directive 023-01, 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. 4321-4370f), 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 involves establishment of a temporary safety zone for navigable waters of the Corpus Christi Shipping Channel in a zone defined by the following coordinates; 27°50'31.28" N, 97°04'17.23" W; 27°50'31.73" N, 97°04'15.44" W; 27°50'29.06" N, 97°04'16.61" W; 27°50'29.32" N, 97°04'14.82" W. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by pipeline that will be removed from the floor of the Corpus Christi Shipping Channel. It is categorically excluded from further review under paragraph L60(d) 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. For instructions on locating the docket, see the **ADDRESSES** section of this preamble.

G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the

person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

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; Department of Homeland Security Delegation No. 00170.1, Revision No. 01.3.

■ 2. Add § 165.T08–1005 to read as follows:

§ 165.T08–1005 Safety Zone; Corpus Christi Shipping Channel, Corpus Christi, TX.

(a) *Location.* The following area is a safety zone: all navigable waters of the Corpus Christi Shipping Channel in a zone defined by the following coordinates; 27°50′31.28″ N, 97°04′17.23″ W; 27°50′31.73″ N, 97°04′15.44″ W; 27°50′29.06″ N, 97°04′16.61″ W; 27°50′29.32″ N, 97°04′14.82″ W.

(b) *Effective period.* This section is effective from 8 p.m. on January 3, 2023, through 4 a.m. on January 9, 2023. This section is subject to enforcement from 8 p.m. to 4 a.m. of the next day, each day.

(c) *Regulations.* (1) According to the general regulations in § 165.23 of this part, entry into this temporary safety zone is prohibited unless authorized by the Captain of the Port Sector Corpus Christi (COTP) or a designated representative. They may be contacted on Channel 16 VHF–FM (156.8 MHz) or by telephone at 361–939–0450.

(2) If permission is granted, all persons and vessels shall comply with the instructions of the COTP or designated representative.

(d) *Information broadcasts.* The COTP or a designated representative will inform the public of the enforcement times and date for this safety zone through Broadcast Notices to Mariners, Local Notices to Mariners, and/or Safety Marine Information Broadcasts as appropriate.

Dated: January 2, 2023.

J.B. Gunning,

Captain, U.S. Coast Guard, Captain of the Port Sector Corpus Christi.

[FR Doc. 2023–00071 Filed 1–3–23; 4:15 pm]

BILLING CODE 9110–04–P

POSTAL SERVICE

39 CFR Part 111

Removal of Sacks—USPS Marketing Mail and Periodicals Flats

AGENCY: Postal Service™.

ACTION: Final rule.

SUMMARY: The Postal Service™ is amending *Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM®)* to remove references to sacks as a handling unit for USPS Marketing Mail® and Periodicals Flats.

DATES: Effective January 22, 2023.

FOR FURTHER INFORMATION CONTACT: Dale Kennedy at (202) 268–6592 or Doriane Harley at (202) 268–2537.

SUPPLEMENTARY INFORMATION: As part of its network redesign efforts, the Postal Service is eliminating the use of sacks as containers for Flats acceptance/entry but will continue to allow Flat trays as acceptable containers for acceptance and entry along with bundles on pallets for USPS Marketing Mail and Periodicals flat Mail. Carrier route, 5-digit scheme carrier routes and 5-digit carrier routes USPS Marketing Mail® and Periodicals flat mail will continue to be allowed to use sacks as a handling unit.

The Postal Service received seven formal comments on the October 21, 2022, proposed rule (87 FR 63985). Two commenters supported the proposed rule, and five cited concerns:

Comment: Commenters expressed one concern about the conversion from using sacks for mail preparation to using trays for Periodicals and Marketing Mail flats. The commenters stated that the change would increase the number of handling unit containers used by varying percentages, ranging from 30% to 50%. The commenters also stated that it the change would require a 50% increase in truck loads, from 321 trucks required to 642 trucks, for their mail alone.

USPS Response: While the Postal Service agrees there will be an increase in flat trays used versus sacks, the intent is to drive increased use of bundles for presorted volume with working mail being pushed towards the flat trays. Sacks can still be used for Carrier Route volume containerized to pallet for

insertion directly into Destinating Delivery Units and entered for cross dock to the delivery unit.

Comment: Commenters also expressed a lingering concern within the industry around the availability of sufficient flat tubs and pallets in the Mail Transport Equipment (MTE) system to support the change.

USPS Response: The Postal Service has been working proactively to increase the number of flat trays and pallets into the MTE system meet the increased demand for both items. We believe this concern will be mitigated via changes in the supply change process for MTE.

Comment: Commenters expressed concerns about costs to the mailers related to banding equipment for bundles and for flat trays and about having to acquire additional space for MTE storage. This equipment is versatile enough to be used for letter trays, flat trays, and bundles.

USPS Response: The Postal Service hopes that through new efficiencies related to increased bundles for flats, standardizing preparations standards based on shape rather than class of mail, and impacts network changes the increased costs will be mitigated. The Postal Service also believes the storage concern can be mitigated by just-in-time MTE supply management and through better inventory control using METEOR.

Comment: Commenters cited concerns that they cannot implement these changes until their software vendors have time to make changes in the software. As such, the commenters suggested a delay until at least April for implementation. Indeed, all commenters against the proposals are concerned about being ready by the end of January.

USPS Response: The Postal Service has been working proactively with software developers and programmers from the industry in preparation of these potential changes. It is believed that with 30 days' notice prior to the implementation, the Postal Service and customers will be ready for this implementation.

Comment: The commenters describe operational impacts based on the flexibility in working with sacks. Sacks are flexible and conform to the pallet container, while tubs are more rigid, requiring a specific amount of space and cause an increase in the amount of empty space (air) being shipped in the container.

USPS Response: The Postal Service believes that by driving more of the flats to bundles, eliminating dumping of sacks, and the ability to move flat trays directly to flat operations for working, mailers will find increased efficiencies