

**PART 1—INCOME TAXES**

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

Authority: 26 U.S.C. 7805. \* \* \*

■ **Par. 2.** Section 1.1502–13 is amended by revising paragraphs (c)(6)(ii)(C)(2) and (c)(6)(ii)(D)(1) to read as follows:

**§ 1.1502–13 Intercompany transactions.**

\* \* \* \* \*

(c) \* \* \*

(6) \* \* \*

(ii) \* \* \*

(C) \* \* \*

(2) *Effect on earnings and profits and investment adjustments.* Any amount excluded from gross income under paragraph (c)(6)(ii)(C)(1) of this section shall not be taken into account as earnings and profits of any member and shall not be treated as tax-exempt income under § 1.1502–32(b)(2)(ii).

(D) *Other amounts.* (1) The Commissioner may determine that treating S's intercompany item as excluded from gross income is consistent with the purposes of this section and other applicable provisions of the Internal Revenue Code, regulations, and published guidance, if the following conditions are met, depending on whether the intercompany item is an item of income or an item of gain:

\* \* \* \* \*

■ **Par. 3.** Section 1.1502–13T is amended by revising paragraph (f)(5)(ii)(F)(2) to read as follows:

**§ 1.1502–13T Intercompany transactions (temporary).**

\* \* \* \* \*

(f) \* \* \*

(5) \* \* \*

(ii) \* \* \*

(F) \* \* \*

(2) *Prior periods.* For transactions in which old T's liquidation into B occurs before October 25, 2007, see § 1.1502–13(f)(5)(ii)(B)(1) and (f)(5)(ii)(B)(2) in effect prior to October 25, 2007, as contained in 26 CFR part 1, revised April 1, 2009.

\* \* \* \* \*

**LaNita Van Dyke,**

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

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**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 53**

[USCG–2009–0239]

RIN 1625–AB33

**Protection for Whistleblowers in the Coast Guard**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Direct final rule; confirmation of effective date.

**SUMMARY:** On December 21, 2010, the Coast Guard published a direct final rule that notified the public of the Coast Guard's intent to amend its "Coast Guard Whistleblower Protection" regulations to conform to statutory protections for all members of the Armed Forces. We have not received an adverse comment, or notice of intent to submit an adverse comment, on this rule. Therefore, the rule will go into effect as scheduled.

**DATES:** The effective date of the direct final rule published December 21, 2010, (75 FR 79956), is confirmed as April 20, 2011.

**ADDRESSES:** The docket for this rulemaking, USCG–2009–0239, is available for inspection or copying at the Docket Management Facility (M–30), U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may also find this docket on the Internet by going to <http://www.regulations.gov>, typing USCG–2009–0239 in the "Keyword" box, and then clicking "Search."

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this notice, e-mail or call Commander Michael Cavallaro, U.S. Coast Guard Office of General Law, telephone 202–372–3777, e-mail [Michael.S.Cavallaro@uscg.mil](mailto:Michael.S.Cavallaro@uscg.mil). If you have questions on viewing or submitting material to the docket, call Renee V. Wright, Program Manager, Docket Operations, telephone 202–366–9826.

**SUPPLEMENTARY INFORMATION:** On December 21, 2010, we published a direct final rule entitled "Protection for Whistleblowers in the Coast Guard" in the **Federal Register**. (75 FR 79956). That rule broadens the whistleblower protection already afforded uniformed members of the Coast Guard by conforming Coast Guard regulations to statutory changes made to broaden

whistleblower protections for all members of the Armed Forces.

We published the rule as a direct final rule under 33 CFR 1.05–55 because we considered this rule to be noncontroversial and did not expect an adverse comment regarding this rulemaking. In the direct final rule we notified the public of our intent to make the rule effective on April 20, 2011, unless adverse comment or notice of intent to submit an adverse comment was received on or before February 22, 2011. We have not received any comments, or notice of intent to submit an adverse comment, on this rulemaking. Therefore the rule will go into effect as scheduled, on April 20, 2011.

Dated: March 25, 2011.

**F.J. Kenney,**

Rear Admiral, U.S. Coast Guard, Judge Advocate General.

[FR Doc. 2011–7642 Filed 3–30–11; 8:45 am]

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

[Docket No. USCG–2010–0864]

RIN 1625–AA87

**Security Zone: Passenger Vessels, Sector Southeastern New England Captain of the Port Zone**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule; change of effective period.

**SUMMARY:** The Coast Guard is extending the effective period for temporary fixed and moving security zones around certain passenger vessels in the Sector Southeastern New England Captain of the Port Zone through October 1, 2011. Temporary section 33 CFR 165.T01–0864, which established these temporary security zones, was set to expire on April 1, 2011. Extending the effective period for these security zones provides continued and uninterrupted protection of passengers, vessels, and the public from destruction, loss, or injury from sabotage, subversive acts, or other malicious acts of a similar nature.

**DATES:** Section 165.T01–0864 temporarily added at 75 FR 63717, October 18, 2010, effective from October 18, 2010, until April 1, 2011, will continue in effect through October 1, 2011.

**ADDRESSES:** Documents indicated in this preamble as being available in the