

(B) *Treatment of entity.* Except as provided in paragraph (c)(2)(iv)(C) of this section, an entity that is disregarded as an entity separate from its owner for any purpose under this section is treated as a corporation with respect to taxes imposed under Subtitle C—Employment Taxes and Collection of Income Tax (Chapters 21, 22, 23, 23A, 24, and 25 of the Internal Revenue Code). For special rules regarding the application of certain employment tax exceptions, see §§ 31.3121(b)(3)–1(d), 31.3127–1(b), and 31.3306(c)(5)–1(d) of this chapter.

(C) *Special rules.* (1) Paragraphs (c)(2)(iv)(A) and (B) of this section do not apply to withholding requirements imposed by section 3406 (backup withholding). Thus, in the case of an entity that is disregarded as an entity separate from its owner for any purpose under this section, the owner is subject to the withholding requirements imposed by section 3406 (backup withholding).

(2) Paragraph (c)(2)(i) of this section applies to taxes imposed under Subtitle A, including Chapter 2—Tax on Self Employment Income. Thus, the owner of an entity that is treated in the same manner as a sole proprietorship under paragraph (a) of this section is subject to tax on self-employment income.

\* \* \* \* \*

(e) \* \* \*

(5)(i) Except as provided in this paragraph (e)(5), paragraph (c)(2)(iv) of this section applies with respect to wages paid on or after January 1, 2009.

(ii) Paragraph (c)(2)(iv)(B) applies with respect to wages paid on or after September 14, 2009. For rules that apply before September 14, 2009, see 26 CFR part 301 revised as of April 1, 2009.

(iii) Paragraph (c)(2)(iv)(C)(1) of this section applies with respect to wages paid on or after November 1, 2011. For rules that apply before November 1, 2011, see 26 CFR part 301, revised as of April 1, 2011. However, taxpayers may apply paragraph (c)(2)(iv)(C)(1) of this section with respect to wages paid on or after January 1, 2009.

(6) \* \* \*

(iv) References to Chapter 49 in paragraph (c)(2)(v) of this section apply to taxes imposed on amounts paid on or after July 1, 2012.

\* \* \* \* \*

### § 301.7701–2T [Removed]

■ **Par. 13.** Section 301.7701–2T is removed.

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

Approved: February 7, 2014.

**Mark J. Mazur,**

*Assistant Secretary of the Treasury (Tax Policy).*

**Editorial Note:** This document was received for publication by the Office of the Federal Register on June 23, 2014.

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[Docket Number USCG–2014–0005]

RIN 1625–AA08

### Special Local Regulations; Beaufort Water Festival, Beaufort, SC

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a special local regulation pertaining to the Beaufort Water Festival from 11:30 a.m. through 4:30 p.m. on July 19, 2014. This action is necessary to ensure safety of life on navigable waters of the United States during the Beaufort Water Festival Air Show. During the enforcement period, the special local regulation establishes a regulated area which all people and vessels will be prohibited from entering, transiting through, anchoring, or remaining within. Vessels may enter, transit through, anchor in, or remain within the area if authorized by the Captain of the Port Charleston or a designated representative.

**DATES:** This rule is effective and will be enforced from 11:00 a.m. until 5:00 p.m. on July 19, 2014.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket USCG–2014–0005 and are available online by going to <http://www.regulations.gov>, inserting USCG–2014–0005 in the “Keyword” box, and then clicking “Search.” They are also 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.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email CWO Christopher Ruleman, Sector Charleston Office of Waterways Management, Coast Guard; telephone 843–740–3184, email [christopher.l.ruleman@uscg.mil](mailto:christopher.l.ruleman@uscg.mil). If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202–366–9826.

### SUPPLEMENTARY INFORMATION:

#### Table of Acronyms

DHS Department of Homeland Security  
FR Federal Register  
NPRM Notice of Proposed Rulemaking

#### A. Regulatory History and Information

On April 19, 2014, we published a notice of proposed rulemaking (NPRM) entitled Special Local Regulations; Beaufort Water Festival, Beaufort, SC in the **Federal Register** (79 FR 21661). We received no comments on the proposed rule. No public meeting was requested, and none was held.

#### B. Basis and Purpose

The legal basis for the rule is the Coast Guard’s authority to establish special local regulations: 33 U.S.C. 1233. The purpose of the rule is to insure safety of life on navigable waters of the United States during the Beaufort Water Festival.

#### C. Discussion of Comments, Changes and the Final Rule

This temporary rule creates a regulated area that will encompass a portion of the waterway that is 700 ft wide by 2600 ft in length, whose approximate corner coordinates are as follows: 32°25’47” N/080°40’44” W, 32°25’41” N/080°40’14” W, 32°25’35” N/080°40’16” W, 32°25’40” N/080°40’46” W, Spectator vessels may safely transit outside the regulated area, but are prohibited from entering, transiting through, anchoring, or remaining within the regulated area. The Coast Guard may be assisted by other Federal, State, or local law enforcement agencies in enforcing this regulation. Persons and vessels may not enter, transit through, anchor in, or remain within the safety zone unless authorized by the Captain of the Port Charleston or a designated representative.

Persons and vessels desiring to enter, transit through, anchor in, or remain within the regulated area may contact the Captain of the Port Charleston by telephone at (843) 740–7050, or a designated representative via VHF radio

on channel 16, to request authorization. If authorization to enter, transit through, anchor in, or remain within the regulated area is granted by the Captain of the Port Charleston or a designated representative, all persons and vessels receiving such authorization must comply with the instructions of the Captain of the Port Charleston or a designated representative. The Coast Guard will provide notice of the special local regulation by Local Notice to Mariners, Broadcast Notice to Mariners, and on-scene designated representatives.

### 1. Regulatory Planning and Review

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order.

We expect the economic impact of this rule to be so minimal that a full regulatory evaluation is unnecessary. This rule may have some impact on the public, but these potential impacts will be minimal for the following reasons: (1) The rule will be in effect for only six hours; (2) although persons and vessels will not be able to enter, transit through, anchor in, or remain within the buffer zones without authorization from the Captain of the Port Charleston or a designated representative, they may operate in the surrounding area during the effective period; (3) advance notification will be made to the local maritime community via broadcast notice to mariners.

### 2. Impact on Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered whether this rule would have a significant economic impact on a substantial number of small entities. 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 received 0 comments from the Small Business Administration on this rule.

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. This rule may affect the following entities, some of which may be small entities: The owners or operators of vessels intending to enter, transit

through, anchor in, or remain within that portion of Beaufort River from 11:00 a.m. until 5:00 p.m. on July 19, 2014. For the reasons discussed in the Regulatory Planning and Review section above, this rule will not have a significant economic impact on a substantial number of small entities.

### 3. Assistance for Small Entities

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**, above.

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.

### 4. 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).

### 5. Federalism

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 determined that this rule does not have implications for federalism.

### 6. 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.

### 7. 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.

### 8. Taking of Private Property

This rule will not cause a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

### 9. Civil Justice Reform

This rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

### 10. Protection of Children

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not create an environmental risk to health or risk to safety that may disproportionately affect children.

### 11. Indian Tribal Governments

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.

### 12. Energy Effects

This action is not a “significant energy action” under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use.

### 13. Technical Standards

This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

14. Environment

We have analyzed this rule under Department of Homeland Security Management Directive 023-01 and Commandant Instruction M16475.ID, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321-4370f), and have concluded 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 a special local regulation issued in conjunction with a regatta or marine parade. An environmental analysis checklist and a Categorical Exclusion Determination were completed for this event in previous years. Since this event has remained materially unchanged from the time of the prior determinations, a new environmental analysis checklist and Categorical Exclusion Determination were not completed for 2014. The previously completed environmental analysis checklist and Categorical Exclusion Determination can be found in docket folder for USCG-2013-0213 at [www.regulations.gov](http://www.regulations.gov). This rule is categorically excluded from further review under paragraph 34(h) of Figure 2-1 of the Commandant Instruction. We seek any comments or information that may lead to the discovery of a significant environmental impact from this rule.

**List of Subjects in 33 CFR Part 100**

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

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 100 as follows:

**PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS**

■ 1. The authority citation for part 100 continues to read as follows:

**Authority:** 33 U.S.C. 1233.

■ 2. Add a temporary § 100.T07-0005 to read as follows:

**§ 100.T07-0005 Special Local Regulations; Beaufort Water Festival, Beaufort, SC.**

(a) *Regulated Area.* The following location is a regulated area: Certain waters of the Beaufort River, within the following points; 32°25'47" N/080°40'44" W, 32°25'41" N/080°40'14" W, 32°25'35" N/080°40'16" W, 32°25'40" N/080°40'46" W. All coordinates are North American Datum 1983. This zone will create a regulated area that will encompass a portion of the waterway that is 700 ft wide by 2600 ft in length.

(b) *Definition.* The term “designated representative” means Coast Guard Patrol Commanders, including Coast Guard coxswains, petty officers, and other officers operating Coast Guard vessels, and Federal, state, and local officers designated by or assisting the Captain of the Port Charleston in the enforcement of the regulated areas.

(c) *Regulations.* (1) All persons and vessels, except those participating in the Beaufort Water Festival Air Show, or serving as safety vessels, are prohibited from entering, transiting through, anchoring, or remaining within the regulated area. Persons and vessels desiring to enter, transit through, anchor in, or remain within the regulated area may contact the Captain of the Port Charleston by telephone at (843) 740-7050, or a designated representative via VHF radio on channel 16, to request authorization. If authorization to enter, transit through, anchor in, or remain within the regulated area is granted by the Captain of the Port Charleston or a designated representative, all persons and vessels receiving such authorization must comply with the instructions of the Captain of the Port Charleston or a designated representative.

(2) The Coast Guard will provide notice of the regulated area by Marine Safety Information Bulletins, Local Notice to Mariners, Broadcast Notice to Mariners, and on-scene designated representatives.

(d) *Enforcement Date.* This rule will be enforced from 11:30 a.m. until 4:30 p.m. on July 19, 2014.

Dated: June 2, 2014.

**R.R. Rodriguez,**

*Captain, U.S. Coast Guard, Captain of the Port Charleston.*

[FR Doc. 2014-14898 Filed 6-25-14; 8:45 am]

**BILLING CODE 9110-04-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket No. USCG-2012-1036]

**Safety Zones & Special Local Regulations; Recurring Marine Events in Captain of the Port Long Island Sound Zone**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce 6 safety zones for 5 fireworks displays and 1 swim event in the Sector Long Island Sound area of responsibility on the dates and times listed in the tables below. This action is necessary to provide for the safety of life on navigable waterways during the events. During the enforcement periods, no person or vessel may enter the regulated area or safety zones without permission of the Captain of the Port (COTP) Sector Long Island Sound or designated representative.

**DATES:** The regulations in 33 CFR 165.151 will be enforced during the dates and times listed in the **SUPPLEMENTARY INFORMATION** section.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this notice, call or email Petty Officer Scott Baumgartner, Waterways Management Division, U.S. Coast Guard Sector Long Island Sound; telephone 203-468-4559, email [Scott.A.Baumgartner@uscg.mil](mailto:Scott.A.Baumgartner@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the safety zones listed in 33 CFR 165.151 on the specified dates and times as indicated in the Tables below. If the event is delayed by inclement weather, the regulation will be enforced on the rain date indicated in the Tables below. These regulations were published in the **Federal Register** on May 24, 2013 (78 FR 31402).

TABLE 1 TO § 165.151

| 6                                      | June  |
|--|---|
| 6.4 Salute to Veterans Fireworks ..... | <ul style="list-style-type: none"> <li>• Date: June 28, 2014.</li> <li>• Rain date: June 29, 2014.</li> <li>• Time: 9 p.m. to 10:30 p.m.</li> </ul> |