

(e) *Treatment of partnerships*—(1) *Stock held by a partnership.* In determining the members of the expanded affiliated group for purposes of this section, each partner in a partnership, as determined without regard to the application of paragraph (e)(2) of this section, shall be treated as holding its proportionate share of the stock held by the partnership, as determined under the rules and principles of sections 701 through 777.

(2) *Business activities of a partnership.* For purposes of this section, if one or more members of the expanded affiliated group, as determined after the application of paragraph (e)(1) of this section, own, in the aggregate, more than 50 percent (by value) of the interests in a partnership, the partnership will be treated as a corporation that is a member of the expanded affiliated group. Thus, all items of such a partnership are taken into account for purposes of this section. No items of a partnership are taken into account for purposes of this section unless the partnership is treated as a member of the expanded affiliated group pursuant to this paragraph (e)(2).

(f) *Effective/applicability dates.* This section applies to acquisitions that are completed on or after June 3, 2015. For acquisitions completed before June 3, 2015, see § 1.7874-3T as contained in 26 CFR part 1 revised as of April 1, 2015.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

Approved: May 20, 2015.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2015-0375]

RIN 1625-AA00

Safety Zones; Annual Events in the Captain of the Port Detroit Zone

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce the safety zones for annual marine events in the Captain of the Port Detroit

zone from 8 p.m. on May 24, 2015 through 10 a.m. on September 13, 2015. This action is necessary and intended to ensure safety of life on the navigable waters immediately prior to, during, and immediately after fireworks events. During the aforementioned period, the Coast Guard will enforce restrictions upon, and control movement of, vessels in a specified area immediately prior to, during, and immediately after fireworks events. During the enforcement period, no person or vessel may enter any safety zone without permission of the Captain of the Port.

DATES: The regulations in 33 CFR 165.941 listed below will be enforced at various times between 8 p.m. on May 24, 2015 through 10 a.m. on September 13, 2015.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, call or email LT Jennifer M. Disco, Waterways Branch Chief, Marine Safety Unit Toledo, 420 Madison Ave., Suite 700, Toledo, Oh, 43604; telephone (419) 418-6023; email Jennifer.M.Disco@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the safety zones listed in 33 CFR 165.941, Safety Zones; Annual Events in the Captain of the Port Detroit Zone, at the following times for the following events:

(1) *Put-In-Bay Chamber of Commerce Fireworks, Put-In-Bay, OH.* The safety zone listed in 33 CFR 165.941(a)(57) will be enforced between from 9:45 p.m. until 10:15 p.m. on July 4, 2015.

(2) *Catawba Island Club Fireworks, Catawba Island, OH.* The safety zone listed in 33 CFR 165.941(a)(21) will be enforced from 9:40 p.m. to 10:05 p.m. on July 2, 2015.

(3) *Catawba Island Club Fireworks, Catawba Island, OH.* The safety zone listed in 33 CFR 165.941(a)(28) will be enforced from 9:30 p.m. to 9:45 p.m. on September 6, 2015.

(4) *Toledo Fourth of July Fireworks, Toledo, OH.* The safety zone listed in 33 CFR 165.941(a)(54) will be enforced from 9:30 p.m. to 10 p.m. on July 4, 2015.

(5) *Bay Point Fireworks Display, Marblehead, OH.* The safety zone listed in 33 CFR 165.941(a)(58) will be enforced from 10 p.m. to 10:30 p.m. on July 3, 2015.

(6) *Catawba Island Club Memorial Day Fireworks, Catawba Island, OH.* The safety zone listed in 33 CFR 165.941(a)(56) will be enforced from 9:15 p.m. to 9:35 p.m. on May 24, 2015.

(7) *Luna Pier Fireworks Show, Luna Pier, MI.* The safety zone listed in 33 CFR 165.941(a)(16) will be enforced

from 9:30 p.m. to 11 p.m. on July 4, 2015.

(8) *Lakeside Labor Day Fireworks, Lakeside, OH.* The safety zone listed in 33 CFR 165.941(a)(27) will be enforced from 9:45 p.m. to 10:30 p.m. on September 5, 2015.

(9) *Washington Township Firefighters Summerfest, Toledo, OH.* The safety zone listed in 33 CFR 165.941(a)(2) will be enforced from 8 p.m. to 10:30 p.m. on June 27, 2015.

(10) *Revolution 3 Triathlon, Cedar Point, OH.* The safety zone listed in 33 CFR 165.941(a)(60) will be enforced from 7 a.m. to 10 a.m. on each day of September 12-13, 2015.

(11) *Red, White and Blues Bang Fireworks, Huron, OH.* The safety zone listed in 33 CFR 165.941(a)(22) will be enforced from 10:30 p.m. to 10:45 p.m. on July 4, 2015.

(12) *Huron Riverfest Fireworks, Huron, OH.* The safety zone listed in 33 CFR 165.941(a)(23) will be enforced from 10:15 p.m. to 10:30 p.m. on July 10, 2015.

Under the provisions of 33 CFR 165.23, entry into, transiting, or anchoring within these safety zones during an enforcement period is prohibited unless authorized by the Captain of the Port Detroit or his designated representative. Vessels that wish to transit through the safety zones may request permission from the Captain of the Port Detroit or his designated representative. Requests must be made in advance and approved by the Captain of Port Detroit before transits will be authorized. Approvals will be granted on a case by case basis. The Captain of the Port Detroit may be contacted via U.S. Coast Guard Sector Detroit on channel 16, VHF-FM. The Coast Guard will give notice to the public via a Broadcast to Mariners that the regulation is in effect.

This notice is issued under authority of 33 CFR 165.23 and 5 U.S.C. 552(a). If the Captain of the Port Detroit determines that the enforcement of these safety zones need not occur as stated in this notice, he or she may suspend such enforcement and notify the public of the suspension via a Broadcast Notice to Mariners.

Dated: May 14, 2015.

Scott B. Lemasters,

Captain, U.S. Coast Guard, Captain of the Port Detroit.

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