

website for R, a company that sells consumer goods online. R's offices and all of its employees, who use the website, are located in the United States, but R sells its products to customers both within and outside the United States.

(2) * * * Accordingly, under paragraph (e)(2)(i) of this section, as modified by paragraph (e)(2)(iii) of this section, R's operations that benefit from DC's services are deemed to be located where the service is accessed by employees. Therefore, none of the provision of the inventory management website is treated as a service to a person located outside the United States and none is a FDDEI service under paragraph (b)(2) of this section.

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§ 1.250(b)–6 [Amended]

■ **Par. 5.** Section 1.250(b)–6 paragraph (c)(3) is amended by adding “the seller and” before the words “all related parties of the seller”.

■ **Par. 6.** Section 1.861–8 is amended by revising paragraph (h) to read as follows:

§ 1.861–8 Computation of taxable income from sources within the United States and from other sources and activities.

* * * * *

(h) *Applicability date.* Except as provided in this paragraph (h), this section applies to taxable years that both begin after December 31, 2017 and end on or after December 4, 2018. The last sentence of paragraph (d)(2)(ii)(C)(1) of this section, and paragraph (f)(1)(vi)(N) of this section, apply to taxable years beginning on or after January 1, 2021.

Crystal Pemberton,

Senior Federal Register Liaison, 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 100

[Docket Number USCG–2020–0611]

RIN 1625–AA08

Special Local Regulation; Boat Parade; San Diego, CA

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary special local regulation (SLR) on the waters of San Diego Bay, California to provide for the safety of the participants, crew, spectators, sponsor vessels, and general users of the waterway during a boat parade. This SLR temporarily encompasses all navigable waters, from surface to bottom, on a pre-determined course in the northern portion of the San Diego Main Ship Channel from Shelter Island Basin, past the Embarcadero, crossing the federal navigable channel and ending off of Coronado Island. This SLR also establishes a designated section of the commercial anchorage area as a First Amendment area to be used at the discretion of the Captain of the Port, or his designated representative, as a spectator area.

DATES: This rule is effective from noon through 3:30 p.m. on November 1, 2020.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG–2020–0611 in the “SEARCH” box and click “SEARCH.” Click on Open Docket Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Lieutenant John Santorum, Waterways Management, U.S. Coast Guard Sector San Diego, CA; telephone (619) 278–7656, email MarineEventsSD@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 due to the short time between the Coast Guard becoming

aware of the event on September 22, 2020, and the scheduled event occurring on November 1, 2020. The marine event sponsor of this boat parade is expecting to draw a high concentration of vessels to the San Diego Bay area along the proposed parade route. Traditionally, the San Diego Bay area serves as a major thoroughfare for commercial traffic, naval operations, ferry routes, and a number of other recreational uses. The Coast Guard is establishing this SLR to minimize impacts on this congested waterway. We must establish this SLR by November 1, 2020 to ensure the safety of individuals, property, and the marine environment and we do not have sufficient time to request and respond to comments.

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 public interest because prompt action is needed to respond to the potential safety hazards associated with the location, size and complexity of the boat parade that is planned to take place on November 1, 2020.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70041. The Captain of the Port (COTP) Sector San Diego has determined that potential hazards associated with the proposed parade will be a safety concern for anyone within the vicinity of the parade route. This rule is needed to protect personnel, vessels, spectators, and the marine environment in the navigable waters of the San Diego Bay in the vicinity of the marine event during the enforcement period of this rule.

IV. Discussion of the Rule

This rule establishes an SLR from noon until 3:30 p.m. on November 1, 2020. The SLR will cover all navigable waters on a pre-determined course in the northern portion of the San Diego Main Ship Channel from Shelter Island Basin, past the Embarcadero, crossing the federal navigable channel and ending off of Coronado Island. This SLR will also temporarily establish a 200-yard radius within the commercial anchorage as a First Amendment area to be used as authorized by the Captain of the Port, or his designated representative. The First Amendment area will encompass all navigable waters, from surface to bottom, within 200 yards of 32°43'11.0" N, 117°10'59.8" W, within the commercial vessel anchorage.

The duration of the SLR is intended to protect personnel, vessels, spectators, and the marine environment in these navigable waters before, during, and after the event is scheduled to occur. During the enforcement period, persons and vessels are prohibited from anchoring, blocking, loitering, or impeding within this regulated area unless authorized by the Captain of the Port, or his designated representative.

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. Executive Order 13771 directs agencies to control regulatory costs through a budgeting process. 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), and pursuant to OMB guidance it is exempt from the requirements of Executive Order 13771.

This regulatory action determination is based on the size, location, duration, and time-of-day of the SLR. The Coast Guard will publish a Local Notice to Mariners and will issue a Broadcast Notice to Mariners via VHF-FM marine channel 16 that details the vessel restrictions of the regulated area.

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 SLR 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 call or email 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.

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, Rev. 1, associated implementing instructions, 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 an SLR lasting less than four hours that will monitor entry to the SLR area for the duration of the enforcement period to cover before, during and after the parade has concluded. It is categorically excluded from further review under paragraph L61 of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 1.

G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to call or email 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. All non-participant vessels or persons engaged in protest activity will be directed to the commercial vessel anchorage if they wish to remain in the regulated area.

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: 46 U.S.C. 70041; 33 CFR 1.05–1.

■ 2. Add § 100.T11–039 to read as follows:

§ 100.T11-039 Boat Parade, San Diego, CA

(a) *Regulated areas.* The regulations in this section apply to the following areas:

(1) *Parade Area:* All navigable waters, from surface to bottom, on a pre-determined course in the northern portion of the San Diego Main Ship Channel from Shelter Island Basin, past the Embarcadero, crossing the federal navigable channel and ending off of Coronado Island.

(2) *First Amendment Area:* All navigable waters, from surface to bottom, within 200 yards of 32°43'11.0" N, 117°10'59.8" W, within the commercial vessel anchorage.

(b) *Definitions.* As used in this section—

Designated representative means a Coast Guard Patrol Commander, including a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel and a Federal, State, and local officer designated by or assisting the Captain of the Port Sector San Diego (COTP) in the enforcement of the regulations in this section.

Participant means all persons and vessels registered with the event sponsor as a participants in the parade.

(c) *Regulations.* (1) All non-participants are prohibited from entering, transiting through, anchoring in, or remaining within the regulated area described in paragraph (a) of this section unless authorized by the Captain of the Port Sector San Diego or their designated representative.

(2) To seek permission to enter, contact the COTP or the COTP's representative by calling the Sector San Diego JHOC at 619-278-7033. Those in the regulated area, including participants, must comply with all lawful orders or directions given to them by the COTP or the designated representative.

(3) All non-participants, including those engaged in protest activity, may be directed by a designated representative to the First Amendment Area described in section (a)(2) of this section, where they must remain during the effective period unless otherwise authorized or directed.

(4) The COTP will provide notice of the regulated areas through advanced notice via Broadcast Notice to Mariners and by on-scene designated representatives.

(d) *Enforcement period.* This section will be enforced from noon through 3:30 p.m. on Sunday, November 1, 2020.

Dated: October 8, 2020.

T.J. Barelli,

Captain, U.S. Coast Guard, Captain of the Port San Diego.

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DEPARTMENT OF HOMELAND SECURITY
Coast Guard
33 CFR Part 165

[Docket Number USCG-2020-0632]

RIN 1625-AA00

Safety Zone; Vessel Launch, Menominee River, Marinette, WI and Menominee, MI

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters of the Menominee River in Marinette, WI and Menominee, MI between the Highway 41 bridge and Ogden Street Bridge. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by the launching of a vessel at the Fincantieri Marinette Marine Shipyard. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port Lake Michigan or a designated representative.

DATES: This rule is effective from 7:30 a.m. through 12 p.m. on October 31, 2020.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2020-0632 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Chief Petty Officer Jeromy Sherrill, Waterways Management Division, Sector Lake Michigan, U.S. Coast Guard; telephone 414-747-7148, email Jeromy.N.Sherrill@uscg.mil.

SUPPLEMENTARY INFORMATION:
I. Table of Abbreviations

CFR Code of Federal Regulations
 DHS Department of Homeland Security
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 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 the involved parties did not submit notice to the Coast Guard with sufficient time remaining before the launch to publish an NPRM. Immediate action is necessary to mitigate potential safety hazards associated with the launch of the vessel. Delaying the effective date of this rule to wait for a comment period to run would be impracticable and contrary to public interest by inhibiting the Coast Guard's ability to protect against the hazards associated with the launch on October 31, 2020.

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**. For the same reasons discussed in the preceding paragraph, waiting for a 30-day notice period to elapse would be impracticable because immediate action is needed to respond to the potential safety hazards associated with the launching of a vessel into the Menominee River.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034 (previously 33 U.S.C. 1231). The Captain of the Port (COTP) Lake Michigan has determined that potential hazards associated with the launching of this vessel into the Menominee River on October 31, 2020, will be a safety concern for anyone on the Menominee River between the Highway 41 Bridge located at coordinates 45.103106° N, 087.626529° W and the Ogden Street Bridge located at coordinates 45.096001° N, 087.598053° W. This rule is needed to protect personnel, vessels, and the marine environment in the navigable waters within the safety zone during the launching of a vessel on October 31, 2020.

IV. Discussion of the Rule

This rule establishes a safety zone from 7:30 a.m. to 12 p.m. on October 31,