

credit agency (Agency) as provided in paragraph (c)(2) of this section.

(2) *Notifications to the Agency with jurisdiction over a project—(i) Agency flexibility.* An Agency may establish the time and manner in which information is annually provided to it.

(ii) *Example.* An Agency may allow a taxpayer to describe a current year's information by reporting differences from the previous year's information or by reporting that there are no such differences. Various Agencies may choose to apply this manner of reporting to the identity of a qualified group of units for use in the average income set-aside or applicable fraction determination, or the imputed income limits designated for the various units in a project.

(3) *Designation of imputed income limitations.* (i)–(iii) [Reserved]

(iv) *Recording, retention, and annual communications related to designations.* A taxpayer designates a unit's imputed income limitation by recording the limitation in its books and records, where it must be retained for a period not shorter than the record retention requirement under § 1.42–5(b)(2). The preceding sentence applies both to units whose first occupancy is as a low-income unit and to previously market-rate units that are converted to low-income status. The designation must also be communicated annually to the applicable Agency as provided in paragraph (c)(2) of this section.

(4) *Waiver for failure to comply with procedural requirements.* On a case-by-case basis, the Agency has the discretion to waive in writing any failure to comply with the requirements of paragraph (c)(1) or (2) or (c)(3)(iv) of this section up to 180 days after discovery of the failure, whether by taxpayer or Agency. If an Agency exercises this discretion, then the relevant requirements are treated as having been satisfied. In such a case, the tax consequences under this section correspond to that deemed satisfaction.

(d) *Changing a unit's designated imputed income limitation.* (1) [Reserved]

(2) *Process for changing a unit's designated imputed income limitation.* The taxpayer effects a change in a unit's imputed income limitation by recording the limitation in its books and records, where it must be retained for a period not shorter than the record retention requirement under § 1.42–5(b)(2). The new designation must also be communicated to the applicable Agency as provided in paragraph (c)(2) of this section and must become part of the annual report to the Agency of income designations. The prior designation

must be retained in the books and records for the period specified in paragraph (c)(3)(iv) of this section. A designation under this paragraph (d)(2) is considered to be made in a manner consistent with paragraph (c)(3) of this section.

(e) [Reserved]

(f) *Applicability dates—(1) In general.* Except as provided in paragraph (f)(3) of this section, this section applies to taxable years beginning after December 31, 2022.

(2) *Designations of occupied units.* (i) If a residential unit is occupied at the end of the most recent taxable year ending before the first taxable year to which this section applies and if the unit is to be taken into account as a low-income unit under this section as of the beginning of the first taxable year to which this section applies, then not later than the first day of such first taxable year, the taxpayer must designate an imputed income limitation for the unit. The first taxable year to which this section applies means the first taxable year beginning after December 31, 2022, if paragraph (f)(1) of this section applies, or the taxable year described in paragraph (f)(3) of this section if the taxpayer chooses to apply paragraph (f)(3) of this section.

(ii) The designation required by paragraph (f)(2)(i) of this section must comply with § 1.42–19(c)(3)(ii) and paragraph (c)(3)(iv) of this section, without taking into account paragraph (c)(4) of this section. Paragraph (c)(2) of this section applies to these designations, except that the Agency may allow the notification to be made along with any other notifications for the first taxable year beginning after December 31, 2022.

(iii) The designated imputed income limitation for the unit may not be less than the income that the current occupant of the unit had when that occupancy began.

(3) *Applicability of this section to taxable years beginning before January 1, 2023.* A taxpayer may choose to apply this section to a taxable year beginning after October 12, 2022, and before January 1, 2023, provided that the taxpayer chooses to apply § 1.42–15 to the same taxable year.

(4) *Expiration date.* The applicability of this section expires on October 7, 2025.

**Paul J. Mamo,**

*Assistant Deputy Commissioner for Services and Enforcement.*

Approved: September 30, 2022.

**Lily L. Batchelder,**

*Assistant Secretary (Tax Policy).*

[FR Doc. 2022–22070 Filed 10–7–22; 11:15 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG–2022–0819]

RIN 1625–AA00

#### Safety Zone; Atchafalaya River—Berwick Bay, Morgan City, LA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone of 100-meters from the western side of the channel in the Atchafalaya River through Berwick Bay between mile marker (MM) 119 and MM 121. This temporary safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by the recreational paddling race, Tour Du Teche 135. Entry of vessels into this zone is prohibited unless specifically authorized the Captain of the Port Houma or a designated Patrol Commander.

**DATES:** This rule is effective from 10 a.m. through 5 p.m. on October 9, 2022.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG–2022–0819 in the search box and click “search.” Next, in the Document Type column, select “Supporting & Related Material.”

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this action, call or email Lieutenant Jenelle Piché, MSU Morgan City, LA, U.S. Coast Guard; telephone (985) 855–0724, email [D08-SMB-MSUMorganCity-WWM@uscg.mil](mailto:D08-SMB-MSUMorganCity-WWM@uscg.mil).

#### SUPPLEMENTARY INFORMATION:

##### I. Table of Abbreviations

CFR Code of Federal Regulations  
COTP Captain of the Port Houma

DHS Department of Homeland Security  
 FR Federal Register  
 MSU Marine Safety Unit  
 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 final rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (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)(3)(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 and contrary to the public interest. It is impracticable to publish an NPRM because we must establish this safety zone by October 9, 2022 and lack sufficient time to provide a reasonable comment period and then 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 is contrary to public interest because it would delay the safety measures necessary to respond to potential hazards associated with the Tour Du Teche 135 paddle race. Immediate action is needed to protect vessels, event participants, and mariners from the safety hazards associated with the race.

## 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 Houma (COTP) has determined that potential hazards associated with the Tour Du Teche 135 paddle race will be a safety concern to vessels and persons. This rule is needed to protect the public, mariners, event participants, and vessels from the potential hazards associated with the Tour Du Teche 135 paddle race.

## IV. Discussion of the Rule

The Coast Guard is establishing a temporary safety zone from 10 a.m. through 5 p.m. on October 9, 2022. The temporary safety zone encompasses the Berwick Bay lock and dam (in the proximity of MM 119) and extends 100-meters from the western shore outwards of the Atchafalaya River through

Berwick Bay, ending at the Southwest “Red” Reef Lighthouse, near the I-90 Bridge (in the proximity of MM 121). This temporary safety zone will not interfere with navigable waterway. No person or vessel will be permitted to enter or transit within the safety zone, unless specifically authorized by the COTP or a designated Patrol Commander. Public notifications will be made to the local maritime community through Broadcast Notice to Mariners (BNM). Mariners and other members of the public may contact the Waterways Management Division at MSU Morgan City, to inquire about the safety zone by telephone at (985) 855-0724.

## V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive Orders related to rulemaking. Below we summarize our analysis based on a number of these statutes and Executive orders, and we discuss First Amendment rights of protectors.

### 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. This regulatory determination is based on the size, location, and duration, of the safety zone.

This temporary safety zone will not restrict navigation on the Atchafalaya River through Berwick Bay. Moreover, the Coast Guard will issue a Local Notice to Mariners (LNM) about the zone, and the rule will allow vessels to seek permission to enter the zone.

### B. Impact 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 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 will 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.

*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 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 a safety zone that will not prohibit mariners and the public to transit through the navigational channel in the Atchafalaya River through Berwick Bay. It is categorically excluded from further review under paragraph L60 (a) of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 01. A Record of Environmental Consideration (REC) supporting this determination is available in the docket where indicated under the **ADDRESSES** section of this preamble.

*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.

**List of Subjects 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:** US U.S.C. 70034, 70051; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 00170.1, Revision No. 01.2.

■ 2. Add § 165.T08–0819 to read as follows:

**§ 165.T08–0819 Safety Zone; Atchafalaya River—Berwick Bay, Morgan City, LA.**

(a) *Location.* The following area is a safety zone: 100-meters from the shore from the opening of Berwick Bay Lock approximately near MM 119 along the western side of the channel in the Atchafalaya River through Berwick Bay to MM 121. This safety zone does not include the navigational channel.

(b) *Definitions.* As used in this section, *Patrol Commander* means a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel or a Federal, State, or local officer designated by or assisting the Captain of the Port Houma (COTP) in the enforcement of the regulations in this section.

(c) *Enforcement period.* This section will be enforced from 10 a.m. until 5 p.m. on October 9, 2022.

(d) *Regulations.* (1) Under the general safety zone regulations in subpart C of this part, you may not enter the safety zone described in paragraph (a) of this section unless authorized by the COTP or a Patrol Commander.

(2) Entry into this zone is prohibited unless authorized by the COTP or a Patrol Commander

(3) Persons or vessels seeking to enter into or transit through the zone must request permission from the COTP or a Patrol Commander. They may be contacted on VHF–FM channels 15 and 16 or by telephone at (985) 855–0724.

(4) If permission is granted, all persons and vessels must comply with the instructions of the COTP or a Patrol Commander.

(e) *Informational broadcasts.* The COTP or a Patrol Commander will inform the public through broadcast notices to mariners of the enforcement period for the safety zone as appropriate.

Dated: October 3, 2022.

**L.T. O'Brien,**

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

[FR Doc. 2022–22093 Filed 10–7–22; 2:00 pm]

**BILLING CODE 9110–04–P**

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

[Docket Number USCG–2022–0840]

RIN 1625–AA00

**Safety Zones; Pensacola, Panama City, and Tallahassee, Florida**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** This temporary final rule would implement a special activities provision of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021. The Coast Guard is establishing three temporary safety zones for the safe splashdown and recovery of reentry vehicles launched by Space Exploration Technologies Corporation (SpaceX) in support of the National Aeronautics and Space Administration (NASA) from October 12, 2022 until November 10, 2022. These three temporary safety zones are located within the Captain of the Port Sector Mobile area of responsibility offshore of Pensacola, Panama City, and Tallahassee, Florida. This rule would prohibit U.S. flagged vessels from entering any of the temporary safety zones unless authorized by the Captain of the Port Sector Mobile or a designated representative. Foreign-flagged vessels would be encouraged to remain outside the safety zones. This action is necessary to protect vessels and waterway users from the potential hazards created by reentry vehicle splashdowns and recovery operations in the U.S. Exclusive Economic Zone (EEZ). It is also necessary to provide for the safe recovery of reentry vehicles, and any personnel involved in reentry services, after the splashdown.

**DATES:** This rule is effective from October 12, 2022 through November 10, 2022.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG–2022–0840 in the search box and click “Search.” Next, in the Document Type column, select “Supporting & Related Material.”

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Lieutenant Andrew Anderson, Sector Mobile Chief of Waterways (spw), U.S. Coast Guard; telephone (251) 441–5768, email [Andrew.S.Anderson@uscg.mil](mailto:Andrew.S.Anderson@uscg.mil).