

Treasury Decision 9515 issued final and temporary regulations relating to the redetermination of intercompany gain as excluded from gross income in certain transactions involving stock transfers between members of a consolidated group. Treasury Decision 9515 was corrected on March 31, 2011; however, the corrections included an erroneous amendatory instruction that incorrectly removed two paragraphs from the Code of Federal Regulations. This document restores the two removed paragraphs.

**DATES:** This correction is effective on August 1, 2023 and is applicable on March 4, 2011.

**FOR FURTHER INFORMATION CONTACT:** Jeremy Aron-Dine at (202) 317-6847 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9515) that are the subject of this correction are under section 1502 of the Code. Treasury Decision 9515 was corrected at 76 CFR 17781; however, the correction included an erroneous amendatory instruction. The instruction was intended to revise only the introductory text of § 1.1502-13(c)(6)(ii)(D)(1), but it inadvertently removed § 1.1502-13(c)(6)(ii)(D)(1)(i) and (ii). This correction restores the two deleted paragraphs as they existed prior to the correcting amendment.

**Need for Correction**

As published March 4, 2011 (76 CFR 11956), the final regulations (TD 9515, FR Doc. 2011-4846) contain errors that needed to be corrected. Treasury Decision 9515 was corrected at 76 FR 17781, March 31, 2011; however, the correcting amendment contained an erroneous amendatory instruction, and two paragraphs (26 CFR 1.1502-13(c)(6)(ii)(D)(1)(i) and (ii)) were incorrectly removed from the Code of Federal Regulations.

**Applicability of Correction**

Generally, the amendments to TD 9515 apply with respect to items taken into account on or after March 4, 2011. Section 1.1502-13(c)(6)(ii)(D), the regulatory provision corrected in this amendment, only applies to taxpayers that receive a determination from the Commissioner in the form of a private letter ruling. Taxpayers and the Internal Revenue Service have consistently applied § 1.1502-13(c)(6)(ii)(D) as if the incorrectly deleted paragraphs had not been deleted.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

**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 \* \* \*  
\* \* \* \* \*

Section 1.1502-13 is also issued under 26 U.S.C. 1502.

\* \* \* \* \*

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

**§ 1.1502-13 Intercompany transactions.**

\* \* \* \* \*

(c) \* \* \*

(6) \* \* \*

(ii) \* \* \*

(D) \* \* \*

(1) \* \* \*

(i) In the case of an intercompany item of income, the corresponding item is permanently disallowed; or

(ii) If the intercompany item constitutes gain, the conditions described in paragraphs (c)(6)(ii)(C)(1)(iv) and (c)(6)(ii)(C)(1)(v) of this section are satisfied.

\* \* \* \* \*

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket No. USCG-2023-0630]

**Safety Zone; Military Ocean Terminal Concord Safety Zone, Suisun Bay, Military Ocean Terminal Concord, CA**

**AGENCY:** Coast Guard, Department of Homeland Security (DHS).

**ACTION:** Notification of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce the safety zone in the navigable waters of Suisun Bay, off Concord, CA, in support of explosive on-loading to Military Ocean Terminal Concord (MOTCO) on August 1, 2023, through August 2, 2023. This safety zone is

necessary to protect personnel, vessels, and the marine environment from potential explosion within the explosive arc. The safety zone is open to all persons and vessels for transitory use, but vessel operators desiring to anchor or otherwise loiter within the safety zone must obtain the permission of the Captain of the Port San Francisco (COTP) or a designated representative. All persons and vessels operating within the safety zone must comply with all directions given to them by the Captain of the Port San Francisco or a designated representative.

**DATES:** The regulations in 33 CFR 165.1198 will be enforced from 12:01 a.m. on August 1, 2023, until 11:59 p.m. on August 2, 2023.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this notification of enforcement, call, or email CWO3 Joel B. Henderson, U.S. Coast Guard Sector San Francisco, Waterways Management Division, at 415-399-7442, [SFWaterways@uscg.mil](mailto:SFWaterways@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the safety zone in 33 CFR 165.1198 for the Military Ocean Terminal Concord, CA (MOTCO) regulated area from 12:01 a.m. on August 1, 2023, until 11:59 p.m. on August 2, 2023, or as announced via marine local broadcasts. This safety zone is necessary to protect personnel, vessels, and the marine environment from potential explosion within the explosive arc. The regulation for this safety zone, § 165.1198, specifies the location of the safety zone which encompasses the navigable waters in the area between 500 yards of MOTCO Pier in position 38°03'30" N, 122°01'14" W and 3,000 yards of the pier. During the enforcement periods, as reflected in § 165.1198(d), if you are the operator of a vessel in the regulated area you must comply with the instructions of the COTP or the designated on-scene patrol personnel. Vessel operators desiring to anchor or otherwise loiter within the safety zone must contact Sector San Francisco Vessel Traffic Service at 415-556-2760 or VHF Channel 14 to obtain permission.

In addition to this notification of enforcement in the **Federal Register**, the Coast Guard plans to provide notification of this enforcement period via marine information broadcasts.

Dated: July 27, 2023.

**Taylor Q. Lam,**

*Captain, U.S. Coast Guard, Captain of the Port San Francisco.*

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