

starting dates in plan years beginning on or after January 1, 1995.

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(v) *Effective date for special rules applicable to the payment of a portion of a participant's benefit.* Paragraph (d)(7) of this section applies to distributions with annuity starting dates in plan years beginning on or after January 1, 2017. However, taxpayers may elect to apply the rules of paragraph (d)(7) of this section to earlier periods.

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John M. Dalrymple,

Deputy Commissioner for Services and Enforcement.

Approved: August 3, 2016.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG-2016-0829]

RIN 1625-AA08

Special Local Regulation; Louisville Dragon Boat Festival, Ohio River

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce a special local regulation for the Louisville Dragon Boat Festival on the Ohio River, from mile marker 603.0 and ending at 603.5. This rule is effective from 3 p.m. to 7:30 p.m. on September 9, 2016 and from 7 a.m. to 4:00 p.m. on September 10, 2016. During the enforcement period, no vessel may transit this regulated area unless registered with the sponsor as a participant or an official patrol vessel, or unless specifically authorized by the Captain of the Port Ohio Valley.

DATES: The regulations in 33 CFR 100.801, Table No. 1, Line no. 12 will be enforced for the Louisville Dragon Boat Festival as identified in the **SUPPLEMENTARY INFORMATION** section below with dates and times.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notice of enforcement, call or email James Robinson, Sector Ohio Valley, U.S. Coast Guard at telephone 502-779-

5347, email James.C.Robinson@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce a special local regulation for the Louisville Dragon Boat Festival listed in 33 CFR 100.801, Table no. 1, Line no. 12, from 7 a.m. to 5:30 p.m. on September 9, 2016 and from 7 a.m. to 5:30 p.m. on September 10, 2016. This action is necessary to protect persons, property, and infrastructure from potential damage and safety hazards associated with the Louisville Dragon Boat Festival. These regulations can be found in the Code of Federal Regulations, under 33 CFR 100.801. During the enforcement period no vessel may transit this regulated area unless registered with the sponsor as a participant or official patrol vessel, or unless authorized by the Captain of the Port (COTP). If permission is granted, all persons and vessels shall comply with the instructions of the COTP or designated representative.

This notice of enforcement is issued under authority of 33 CFR part 100 and 5 U.S.C. 552(a). In addition to this notice of enforcement in the **Federal Register**, the Coast Guard plans to provide the maritime community with advanced notification of this enforcement period via Local Notice to Mariners (LNM) and Broadcast Notice to Mariners (BNM). If the COTP Ohio Valley determines that the special local regulation need not be enforced for the full duration, a BNM to grant general permission to enter the regulated area may be used.

Dated: September 6, 2016.

M.B. Zamperini,

Captain, U.S. Coast Guard, Captain of the Port Ohio Valley.

[FR Doc. 2016-21743 Filed 9-8-16; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket No. USCG-2016-0718]

Special Local Regulations; Cumberland River Dragon Boat Festival, Cumberland River, Nashville, TN

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce a special local regulation for the “Cumberland River Dragon Boat

Festival” on the Cumberland River from mile marker 190.0 to mile marker 192.0 on September 10, 2016, to provide for the safety of life on these navigable waters during the Cumberland River Dragon Boat Festival. Our regulation for Recurring Marine Events in Captain of the Port Ohio Valley Zone identifies the regulated area for this event. During the enforcement period, no vessel may enter into, transit through or anchor in the regulated area unless specifically authorized by the Captain of the Port (COTP) Ohio Valley or a designated representative.

DATES: The regulations in 33 CFR 100.801, Table 1, no. 34, will be enforced from 5 a.m. until 5 p.m., on September 10, 2016.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notice of enforcement, call or email Petty Officer Ashley Schad, Coast Guard Marine Safety Detachment Nashville at 615-736-5421 or Ashley.M.Schad@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the special local regulations in 33 CFR 100.801, Table 1, no. 34 from 5 a.m. until 5 p.m. on September 10, 2016, for the “Cumberland River Dragon Boat Festival” on the Cumberland River between mile markers 190.0 and 192.0. This action is being taken to provide for the safety of life on navigable waterways during the event. Our regulation for Recurring Marine Events in Captain of the Port Ohio Valley Zone, § 100.801, Table 1, no. 34 specifies the location of the regulated area for this 2 mile bank to bank course. As provided in § 100.801, during the enforcement period, no vessel may transit this regulated area without approval from the Captain of the Port Ohio Valley (COTP) or a COTP designated representative.

This notice of enforcement is issued under authority of 5 U.S.C. 552(a), and 33 U.S.C. 1233. In addition to this notice of enforcement in the **Federal Register**, the Coast Guard will provide the maritime community with advance notification of this enforcement period via Local Notice to Mariners and Marine Information Broadcasts.

Dated: September 6, 2016.

M.B. Zamperini,

Captain, U.S. Coast Guard, Captain of the Port Ohio Valley.

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