

§ 1.6050L-1. Information return by donees relating to certain dispositions of donated property.

- (a) * * *
(2) * * *

(i) In general. Paragraph (a)(1) of this section shall not apply with respect to an item of charitable deduction property disposed of by sale if the Form 8283 appraisal summary (as described in § 1.170A-13(c)(4) for contributions made on or before July 30, 2018 and § 1.170A-16(d)(3) for contributions made after July 30, 2018), or a successor form, signed by the donee with respect to the item contains, at the time of the donee's signature, a statement signed by the donor that the appraised value of the item does not exceed \$500. In the case of a Form 8283 appraisal summary that describes more than one item, this exception shall apply only with respect to an item clearly identified as having an appraised value of \$500 or less.

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(c) * * *
(4) * * *

(i) Shall provide its name, address, and employer identification number and a copy of the Form 8283 appraisal summary (as described in § 1.170A-13(c)(4) for contributions made on or before July 30, 2018 and § 1.170A-16(d)(3) for contributions made after July 30, 2018) relating to the transferred property to the successor donee on or before the 15th day after the latest of—

- (d) * * *

(2) Retention of Form 8283 appraisal summary. Every donee shall retain the Form 8283 appraisal summary (as described in § 1.170A-13(c)(4) for contributions made on or before July 30, 2018 and § 1.170A-16(d)(3) for contributions made after July 30, 2018) in the donee's records for so long as it may be relevant in the administration of any internal revenue law.

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(e) Charitable deduction property. For purposes of this section, the term charitable deduction property means any property (other than money and publicly traded securities to which § 1.170A-13(c)(7)(xi)(B) does not apply) contributed after December 31, 1984, with respect to which the donee signs (or is presented with for signature in cases described in § 1.170A-13(c)(4)(iv)(C)(2)) a Form 8283 appraisal summary (as described in § 1.170A-13(c)(4) for contributions made on or before July 30, 2018 and § 1.170A-16(d)(3) for contributions made after July 30, 2018).

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- (f) * * *
(2) * * *

(ii) Exception. Notwithstanding paragraph (f)(2)(i) of this section, in the case of a donee who, on the date of receipt of the transferred property, had no reason to believe that the substantiation requirements of § 1.170A-13(c) or § 1.170A-16(d) apply with respect to the property, the donee information return is not required to be filed until the 60th day after the date on which such donee has reason to believe that the substantiation requirements of § 1.170A-13(c) or § 1.170A-16(d) apply with respect to the property.

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(h) Effective/applicability dates. The first two sentences of paragraph (a)(2)(i), paragraphs (c)(4)(i) and (d)(2), and the first sentences of paragraphs (e) and (f)(2)(ii) apply to contributions made after July 30, 2018.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ Par. 11. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ Par. 12. In § 602.101, paragraph (b) is amended by adding in numerical order entries for 1.170A-15 through 1.170A-18 to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

- (b) * * *

Table with 2 columns: CFR part or section where identified and described, Current OMB control No. Rows include 1.170A-15, 1.170A-16, 1.170A-17, 1.170A-18.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: April 23, 2018.

David J. Kautter,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2018-15734 Filed 7-27-18; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2018-0730]

Drawbridge Operation Regulation; Gulf Intracoastal Waterway, South Pasadena, FL

AGENCY: Coast Guard, DHS.

ACTION: Notice of deviation from drawbridge regulation.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the Corey Causeway (SR693) Bridge across the Gulf Intracoastal Waterway (GICW), mile 117.7, South Pasadena, FL. The deviation is necessary to accommodate repairs to the Bridge. This deviation allows the bridge open at requested times a single leaf and with a 6 hour notice for double leaf openings.

DATES: This deviation is effective from 7 a.m. on August 1, 2018 to 7 a.m. on February 28, 2019.

ADDRESSES: The docket for this deviation, USCG-2018-0730 is available at http://www.regulations.gov. Type the docket number in the "SEARCH" box and click "SEARCH". Click on Open Docket Folder on the line associated with this deviation.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email MST1 Deborah A. Schneller, U.S. Coast Guard Sector Saint Petersburg, Waterways Management Division, telephone (813) 228-2194 x 8133, email Deborah.A.Schneller@uscg.mil.

SUPPLEMENTARY INFORMATION: Florida Department of Transportation (FDOT) via Quinn Construction Inc, has requested a temporary deviation from the operation that govern the Corey Causeway Bridge across the Gulf Intracoastal Waterway, mile 117.7. This deviation is necessary to facilitate mechanical and electrical repairs, painting, roadway and sidewalk grating replacement which includes concrete removal, spall repair and tender house replacement. The bridge is a double-leaf bascule bridge and has a vertical clearance in the closed to navigation position of 23 feet at mean high water.

The current operating schedule is set out in 33 CFR 117.287(f). Under this temporary deviation, the bridge will operate per the listed schedule but single leaf only and with a 6 hour notice for double leaf openings. This section of the Gulf Intracoastal Waterway is

predominantly used by a variety of vessels including U.S. government vessels, small commercial vessels and recreational vessels. The Coast Guard has carefully considered the restrictions with waterway users in publishing this temporary deviation.

Vessels able to pass through the bridge in the closed position may do so at any time. The bridge will be able to open for emergencies and there is no immediate alternate route for vessels to pass. The Coast Guard will also inform the users of the waterways through our Local and Broadcast Notices to Mariners of the change in operating schedule for the bridge so that vessel operators can arrange their transits to minimize any impact caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: July 24, 2018.

Barry L. Dragon,

Director, Bridge Branch, Seventh Coast Guard District.

[FR Doc. 2018-16149 Filed 7-27-18; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2018-0722]

RIN 1625-AA00

Safety Zone; Waterview Loft Fireworks II, Detroit River, Detroit, MI

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters within a 350-foot radius of a portion of the Detroit River, Detroit, MI. This zone is necessary to protect spectators and vessels from potential hazards associated with the Waterview Loft Fireworks II.

DATES: This temporary final rule is effective from 9:30 p.m. through 10 p.m. on August 17, 2018.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type USCG-2018-0722 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 temporary rule, call or email Tracy Girard, Prevention Department, Sector Detroit, Coast Guard; telephone 313-568-9564, or email Tracy.M.Girard@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
COTP Captain of the Port Detroit
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 doing so would be impracticable. The Coast Guard did not receive the final details of this fireworks display in time to publish an NPRM. As such, it is impracticable to publish an NPRM because we 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 would inhibit the Coast Guard's ability to protect participants, mariners and vessels from the hazards associated with this event.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 33 U.S.C. 1231. The Captain of the Port Detroit (COTP) has determined that potential hazard associated with fireworks from 9:30 p.m. through 10 p.m. on August 17, 2018 will be a safety concern to anyone within a 350-foot radius of the launch site. This rule is needed to protect personnel, vessels, and the marine environment in the navigable waters

within the safety zone while the fireworks are being displayed.

IV. Discussion of the Rule

This rule establishes a safety zone from 9:30 p.m. through 10 p.m. on August 17, 2018. The safety zone will encompass all U.S. navigable waters of the Detroit River, Detroit, MI, within a 350-foot radius of position 42°19.529' N 083°02.436' W (NAD 83). No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP or a 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-year of the safety zone. Vessel traffic will be able to safely transit around this safety zone which will impact a small designated area of the Detroit River from 9:30 p.m. through 10 p.m. on August 17, 2018. Moreover, the Coast Guard will issue Broadcast Notice to Mariners (BNM) via VHF-FM marine channel 16 about the zone and the rule allows vessels to seek permission to enter the zone.

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.