§ 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. * * *

(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.

(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)(i)(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)(i)(B)(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). * * *

(f) * * *

(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. * * *

(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)(i) 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:


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) * * *

Current OMB control No.

CFR part or section where identified and described

1.170A–15 ............................ 1545–1953
1.170A–16 ............................ 1545–1953
1.170A–17 ............................ 1545–1953
1.170A–18 ............................ 1545–1953

Kirsten Wielobob,
Deputy Commissioner for Services and Enforcement.


David J. Kautter,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2018–15734 Filed 7–27–18; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[FR Doc. USCG–2018–0730 Filed 7–27–18; 8:45 am]

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
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.