

section, a taxpayer may rely on the rule in this paragraph (b)(2)(iii) for taxable years that begin after September 28, 2016.

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(d) *Applicability date.* The rules in paragraphs (b)(1) and (b)(2)(i) and (iii) of this section apply to taxable years that begin after June 17, 2019.

**Kirsten Wielobob,**

*Deputy Commissioner for Services and Enforcement.*

Approved: February 15, 2019,

**David J. Kautter,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2019-05130 Filed 3-18-19; 8:45 am]

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## DEPARTMENT OF DEFENSE

### Department of the Army

#### 32 CFR Part 542

[Docket ID: USA-2018-HQ-0018]

RIN 0702-AA89

#### Schools and Colleges

**AGENCY:** Department of the Army, DoD.

**ACTION:** Final rule.

**SUMMARY:** This final rule removes DoD's regulation concerning policies for conducting the Army's Junior Reserve Officers' Training Corps (JROTC) Program in high schools. This applies to the program given at high school level institutions. This part conveys internal Army policy and procedures, and is unnecessary.

**DATES:** This rule is effective on March 19, 2019.

**FOR FURTHER INFORMATION CONTACT:** LTC Mark Rea at 703-695-9262.

**SUPPLEMENTARY INFORMATION:** It has been determined that publication of this CFR part removal for public comment is impracticable, unnecessary, and contrary to public interest since it is based on removing DoD internal policies and procedures that are publicly available on the Department's issuance website.

DoD internal guidance will continue to be published in Army Regulation 145-2, "Junior Reserve Officers' Training Corps Program: Organization, Administration, Operation and Support," available at <https://armypubs.army.mil/ProductMaps/PubForm/AR.aspx>.

This rule is not significant under Executive Order (E.O.) 12866, "Regulatory Planning and Review,"

therefore, E.O. 13771, "Reducing Regulation and Controlling Regulatory Costs" does not apply.

#### List of Subjects in 32 CFR Part 542

Elementary and secondary education.

#### PART 542—[REMOVED]

■ Accordingly, by the authority of 5 U.S.C. 301, 32 CFR part 542 is removed.

**Brenda S. Bowen,**

*Army Federal Register Liaison Officer.*

[FR Doc. 2019-05135 Filed 3-18-19; 8:45 am]

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## DEPARTMENT OF DEFENSE

### Department of the Army

#### 32 CFR Part 562

[Docket ID: USA-2018-HQ-0019]

RIN 0702-AA76

#### Reserve Officers' Training Corps

**AGENCY:** Department of the Army, DoD.

**ACTION:** Final rule.

**SUMMARY:** This final rule removes DoD's regulation containing administrative staff instruction and internal policies for conducting the Army's Senior Reserve Officers' Training Corps (SROTC) Program. This applies to the program given at college-level institutions and at the college-level in military junior colleges. This part conveys internal Army policy and procedures and is unnecessary.

**DATES:** This rule is effective on March 19, 2019.

**FOR FURTHER INFORMATION CONTACT:** LTC Mark Rea at 703-695-9262.

**SUPPLEMENTARY INFORMATION:** It has been determined that publication of this CFR part removal for public comment is impracticable, unnecessary, and contrary to public interest since it is based on removing DoD internal policies and procedures that are publicly available on the Department's issuance website. DoD internal guidance will continue to be published in Army Regulation 145-1, "Senior Reserve Officers' Training Corps Program: Organization, Administration and Training," available at <https://armypubs.army.mil/ProductMaps/PubForm/AR.aspx>.

This rule is not significant under Executive Order (E.O.) 12866, "Regulatory Planning and Review," therefore, E.O. 13771, "Reducing Regulation and Controlling Regulatory Costs" does not apply.

#### List of Subjects in 32 CFR Part 562

Armed forces reserves, colleges and universities.

#### PART 562—[REMOVED]

■ Accordingly, by the authority of 5 U.S.C. 301, 32 CFR part 562 is removed.

**Brenda S. Bowen,**

*Army Federal Register Liaison Officer.*

[FR Doc. 2019-05134 Filed 3-18-19; 8:45 am]

BILLING CODE 5001-03-P

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG-2019-0020]

RIN 1625-AA00

#### Safety Zone; Tanapag Harbor, Saipan, CNMI

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone for navigable waters within Tanapag Harbor, Saipan. This safety zone will encompass the designated swim course for the Escape from Managaha swim event in the waters of Tanapag Harbor, Saipan, Commonwealth of the Northern Mariana Islands. This action is necessary to protect all persons and vessels participating in this marine event from potential safety hazards associated with vessel traffic in the area. Race participants, chase boats, and organizers of the event will be exempt from the safety zone. Entry of persons or vessels into the safety zone is prohibited unless authorized by the Captain of the Port (COTP) Guam.

**DATES:** This rule is effective from 6:30 a.m. through 8:30 a.m. on March 31, 2019.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2019-0020 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 rule, call or email Chief Petty Officer Todd Wheeler, Sector Guam, U.S. Coast Guard, by telephone at (671) 355-4866, or email at [WWMGuam@uscg.mil](mailto:WWMGuam@uscg.mil).

**SUPPLEMENTARY INFORMATION:**