

(e) *Applicability date.* The provisions of this section apply with respect to payments made in calendar years beginning after December 31, 2024.

Frank J. Bisignano,
Chief Executive Officer.

Approved: July 23, 2026.

Kevin M. Salinger,
Acting Assistant Secretary of the Treasury
(Tax Policy).

[FR Doc. 2026–16269 Filed 8–7–26; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG–2026–0993]

Safety Zones; Annual Events in the Captain of the Port Eastern Great Lakes Zone Marine Events Within the Great Lakes Coast Guard District

AGENCY: Coast Guard, DHS.

ACTION: Notification of enforcement of regulation.

SUMMARY: The Coast Guard will enforce multiple safety zones located in federal regulations for recurring marine events taking place in August through September of 2026 to provide for the safety of life on navigable waterways during these events. Our regulation for marine events within the Coast Guard's Eastern Great Lakes Zone identifies the regulated areas for these events. During the enforcement periods, the operator of any vessel in the regulated area must comply with directions from the Captain of the Port Eastern Great Lakes or a designated representative.

DATES: The regulations in 33 CFR 165.939 will be enforced for the regulated areas listed in Table 1 to § 165.939, as follows:

- *Event (H)(1):* Whiskey Island Paddlefest, Cleveland, OH—from 7:00 a.m. to 1:30 p.m. on August 15, 2026.
- *Event (H)(2):* D-Day Conneaut, Conneaut, OH—from 1:30 p.m. to 5:30 p.m. each day from August 13 through 15, 2026.
- *Event (H)(8):* Tri CLE Rock Roll Run, Cleveland, OH—from 8:00 a.m. to 11:30 a.m. on August 15, 2026, and from 5:00 a.m. to 10:00 a.m. on August 16, 2026.
- *Event (I)(2):* Cleveland National Air Show, Cleveland, OH—from 7:30 a.m. to 6:30 p.m. each day from September 5 through 7, 2026.

- *Event (I)(3):* Head of the Cuyahoga, Cleveland, OH—from 4:30 a.m. to 5:30 p.m. on September 26, 2026.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notification of enforcement, call or email Petty Officer Andrew Nevenner at Marine Safety Unit Cleveland's Waterways Management Division; telephone 216–937–0111, email *D09-SMB-MSUCLEVELAND-WWM@uscg.mil*.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce multiple safety zones for annual events in the Captain of the Port Eastern Great Lakes Zone listed in Table 1 to 33 CFR 165.939, for events occurring in the months of August through September, as listed in the **DATES** section. This action is being taken to provide for the safety of life on navigable waterways during those annual marine events. Pursuant to 33 CFR 165.23, entry into, transiting, or anchoring within these safety zones during an enforcement period is prohibited unless authorized by the Captain of the Port (COTP) Eastern Great Lakes or his designated representative. Those seeking permission to enter the safety zone may request permission from the COTP Eastern Great Lakes via channel 16, VHF–FM. Vessels and persons granted permission to enter the safety zone shall obey the directions of COTP Eastern Great Lakes or his designated representative. While within a safety zone, all vessels shall operate at the minimum speed necessary to maintain a safe course.

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 Broadcast Notice to Mariners or Local Notice to Mariners. If the COTP Eastern Great Lakes determines that the safety zone need not be enforced for the full duration stated in this notice, he may use a Broadcast Notice to Mariners to grant general permission to enter the respective safety zone.

Matthew J. Walter,

Captain, U.S. Coast Guard, Captain of the Port Sector Eastern Great Lakes.

[FR Doc. 2026–16254 Filed 8–7–26; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2026–0992]

RIN 1625–AA00

Safety Zone; Lake St. Clair; Grosse Pointe Farms, MI

AGENCY: Coast Guard, Department of Homeland Security.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters of Lake St. Clair within a 475-foot radius of Grosse Pointe Yacht Club in Lake St. Clair, Grosse Pointe Farms, MI. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards during a fireworks event. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port Detroit (COTP) or their designated representative.

DATES: This rule is effective from 9:30 p.m. on August 14, 2026, until 10:30 p.m. on August 15, 2026. This rule will be enforced from 9:30 p.m. until 10:30 p.m. on August 14, 2026. In the event of inclement weather, this rule will be enforced from 9:30 p.m. until 10:30 p.m. on August 15, 2026.

ADDRESSES: To view available documents, go to <https://www.regulations.gov> and search for USCG–2026–0992.

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, contact Tracy Girard, Waterways Management Division, U.S. Coast Guard Sector Detroit; (313) 475–7475, *D09-SMB-SecDetroit-WWM@uscg.mil*.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
COTP Captain of the Port
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background and Authority

The Coast Guard received notification that a fireworks display will be launched from a barge positioned on Lake St. Clair in Grosse Pointe Farms, MI. The COTP has determined that potential hazards associated with the fireworks display are a safety concern for anyone within a 475-foot radius of