(15) Whether the defendant has been found, in any criminal, civil, or administrative proceeding to have engaged in similar misconduct or to have dealt dishonestly with the Government of the United States or of a state, directly or indirectly;

(16) The need to deter the defendant and others from engaging in the same or similar misconduct; and

(17) The potential impact of the misconduct on the rights of others.

(c) Nothing in this section shall be construed to limit the presiding officer or the authority head from considering any other factors that in any given case may mitigate or aggravate the offense for which penalties and assessments are imposed.

(d) In assembling the record:

(1) The hearing shall be recorded and transcribed;

(2) Transcripts shall be available following the hearing at a cost not to exceed the actual cost of duplication and any court reporter's reasonable fee;

(3) The transcript of testimony, exhibits and other evidence admitted at the hearing, and all documents filed in the proceeding constitute the record for the decision by the presiding officer and the authority head; and

(4) The record may be inspected and copied by anyone upon payment of a reasonable fee, unless otherwise ordered by the presiding officer.

§ 35.60 Post-hearing procedures.

(a) *Post-hearing motions.* The presiding officer may decide on any post-hearing motions.

(b) *Post-hearing briefs.* Any party may file a post-hearing brief. The presiding officer shall fix the time for filing such briefs, not to exceed 60 days from the date the parties receive the transcript of the hearing or, if applicable, the stipulated record. Such briefs may be accompanied by proposed findings of fact and conclusions of law. The presiding officer may permit the parties to file reply briefs.

(c) *Initial decision.* Except for good cause, the presiding officer shall issue a written decision required by 31 U.S.C. 3803(h) within 90 days after the time for submission of post-hearing briefs and reply briefs, if permitted, has expired.

(d) *Reconsideration of the initial decision.* (1) Any party may file a motion for reconsideration of the initial decision within 20 days of receipt of the initial decision. If service was made by mail, receipt will be presumed to be 5 days from the date of mailing in the absence of contrary proof. Every such motion must set forth the matters claimed to have been erroneously decided and the nature of the alleged errors. Such motion shall be accompanied by a supporting brief. Responses to such motions shall be allowed only upon request of the presiding officer.

(2) The presiding officer may dispose of a motion for reconsideration by denying it or by issuing a revised initial decision. If the presiding officer denies a motion for reconsideration, the initial decision shall constitute the final decision of the authority head and shall be final and binding on all parties 30 days after the presiding officer denies the motion, unless the initial decision is timely appealed to the authority head in accordance with paragraph (e) of this section.

(3) If the presiding officer issues a revised initial decision, that decision shall constitute the final decision of the authority head and shall be final and binding on the parties 30 days after it is issued, unless it is timely appealed to the authority head in accordance with paragraph (e) of this section.

(e) *Appeal to the authority head.* (1) Parties may not appeal interlocutory rulings by the presiding officer to the authority head.

(2) Except in case of default, if the defendant is determined in an initial decision to be liable for a civil penalty or assessment, the defendant may appeal such decision to the authority head by filing a notice of appeal with the Government's representative identified in the complaint for review by the authority head. A notice of appeal shall be accompanied by a written brief specifying exceptions to the initial decision and reasons supporting the exceptions.

(i) A notice of appeal may be filed at any time within 30 days after the presiding officer issues an initial decision. However, if another party files a motion for reconsideration, consideration of the appeal shall be stayed automatically pending resolution of the motion for reconsideration.

(ii) If a motion for reconsideration is timely filed, a notice of appeal must be filed within 30 days after the presiding officer denies the motion or issues a revised initial decision, whichever applies.

(iii) If no motion for reconsideration is timely filed, a notice of appeal must be filed within 30 days after the presiding officer issues the initial decision.

(iv) The authority head may extend the initial 30-day period for an additional 30 days if the defendant files with the authority head a request for an extension within the initial 30-day period and shows good cause.

(3) The Department's representative may file a brief in opposition to the notice of appeal within 30 days of receiving the notice of appeal and accompanying brief.

(4) The authority head's review will occur within the limitations noted in 31 U.S.C. 3803(i)(2)(B) and (C). There is no right to appear personally before the authority head.

(f) *Judicial review.* Section 3805 of title 31, United States Code, authorizes judicial review by an appropriate United States District Court of a final decision of the authority head imposing penalties and/or assessments under this part and specifies the procedures for such review.

(g) *Collection.* Sections 3806 and 3808(b) of title 31, United States Code, authorize actions for collection of civil penalties and assessments imposed under this part and specify the procedures for such actions.

Under Secretary for Management Jason Evans approved this rule on August 4, 2026, and delegated signature authority to the undersigned.

Alice M. Kottmyer,

Attorney-Adviser, Office of the Legal Adviser, U.S. Department of State.

[FR Doc. 2026–16207 Filed 8–7–26; 8:45 am]

BILLING CODE 4710–08–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 10053]

RIN 1545–BR80

Backup Withholding on Third Party Network Transactions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations governing backup withholding on reportable payments with respect to third party network transactions. The final regulations reflect recent changes to the statutory law that affect the backup withholding requirements for third party settlement organizations who make payments in settlement of third party network transactions.

DATES:

Effective date: These regulations are effective on August 10, 2026.

Applicability dates: For dates of applicability, *see* §§ 31.3406(a)–1(e) and 31.3406(b)(3)–5(e).

FOR FURTHER INFORMATION CONTACT:
Casey Conrad, Office of Associate Chief Counsel (Procedure and Administration) at (202) 317–6844 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Authority

This document contains amendments to the Regulations on Employment Taxes and Collection of Income Tax at the Source (26 CFR part 31) under section 3406 of the Internal Revenue Code (Code). The final regulations are issued under the authority conferred by section 3406(i) of the Code, which provides the Secretary of the Treasury or the Secretary's delegate (Secretary) with authority to ''prescribe such regulations as may be necessary or appropriate to carry out the purposes of [section 3406].''

The final regulations are also issued pursuant to section 7805(a) of the Code, which authorizes the Secretary to ''prescribe all needful rules and regulations for the enforcement of [the Code], including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.''

Background

This document contains amendments to regulations under 26 CFR part 31. On January 9, 2026, the Department of the Treasury (Treasury Department) and the IRS published in the **Federal Register** (91 FR 934) a notice of proposed rulemaking (REG–112829–25) proposing amendments to the regulations governing backup withholding on third party network transactions under section 3406 (proposed regulations) to reflect the statutory changes made to section 3406(b) by section 70432 of Public Law 119–21, 139 Stat. 72 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBBA). No public hearing was requested or held with respect to the proposed regulations.

The Treasury Department and the IRS received eight comments in response to the proposed regulations. After consideration of these comments, the proposed regulations are adopted without change. To the extent not inconsistent with the Summary of Comments section of this preamble, the Explanation of Provisions section of the preamble to the proposed regulations is incorporated in this document.

Summary of Comments

One commenter suggested that the changes to the final regulations take place prospectively only. The final regulations do not adopt this comment. The changes to section 3406 made by section 70432(b)(1) of the OBBBA apply to calendar years beginning after December 31, 2024. These final regulations remove provisions from the existing regulations that conflict with section 3406, as amended by the OBBBA, and implement the changes to section 3406 made by the OBBBA. Thus, to prevent taxpayer confusion that might arise from a conflict between the statutory text of section 3406 and the text of the regulations, and to adhere to the effective date prescribed in the OBBBA by Congress for the changes made to section 3406, the applicability date for these final regulations mirrors the effective date of section 70432(b)(1) of the OBBBA (that is, the final regulations apply with respect to payments made in calendar years beginning after December 31, 2024), consistent with the proposed regulations.

One commenter expressed general support for the proposed regulations but recommended that the Treasury Department and the IRS include additional information in the preamble to this Treasury decision. The commenter recommended the Treasury Department and the IRS add a compliance-and-enforcement-implications section to this preamble to reduce tax controversy disputes and clarify that: (1) the taxability of income is not affected by the absence of a Form 1099–K, *Payment Card and Third Party Network Transactions,* or the absence of backup withholding on payments made in settlement of third party network transactions; (2) the new de minimis threshold for backup withholding does not create a safe harbor for structuring, account-splitting, or other conduct intended to avoid information reporting or backup withholding; and (3) that the IRS may use enforcement tools during an examination to confirm the amount of a taxpayer's income regardless of whether a taxpayer exceeds the de minimis third party settlement organization (TPSO) reporting or backup withholding threshold.

Although these recommendations are outside of the scope of these regulations, the Treasury Department and the IRS agree that it is important to emphasize that the taxability of payments and the reportability of income on an income tax return are not determined by whether the IRS or the taxpayer receives a Form 1099–K, or by whether backup withholding is required with respect to a third party network transaction.

This commenter also recommended that the Treasury Department and the IRS clarify that TPSOs are responsible for internally aggregating multiple accounts with identical identifying information indicating common beneficial ownership or the same taxpayer identification number. Although this comment is also outside of the scope of these regulations, the Treasury Department and the IRS agree that it is helpful to clarify that the de minimis TPSO reporting and backup withholding thresholds referenced throughout this Treasury decision apply with respect to each participating payee, as defined by section 6050W(d)(1).

Three commenters expressed concerns that the proposed regulations were confusing or could be drafted more clearly, but none suggested any alternative language or clarifying edits. The final regulations do not make any changes with respect to these comments, as the final regulations merely implement statutory changes in response to changes made by section 70432(b)(1) of the OBBBA.

One commenter submitted three separate comments and attached documents. In one comment, the commenter requested that the IRS transmit the commenter's comment and all related materials to the Office of Management and Budget (OMB), the Office of Information and Regulatory Affairs (OIRA), the Government Accountability Office (GAO), and the Department of the Treasury Office of Inspector General for independent review under the Paperwork Reduction Act, the Administrative Procedure Act, the Regulatory Flexibility Act, and various Executive Orders governing regulatory review, economic impact, and burden reduction. The commenter suggested that the Treasury Department and the IRS failed to comply with relevant administrative requirements in promulgating the proposed regulations, or at the least understated the expected burden and economic impact on taxpayers.

The Treasury Department and the IRS complied with all relevant administrative laws, including the Paperwork Reduction Act, the Administrative Procedure Act, the Regulatory Flexibility Act, and applicable Executive Orders in the promulgation of the proposed regulations and these final regulations. The description of the Treasury Department and the IRS's compliance with these administrative requirements can be found in the Special Analyses section of the proposed regulations and the Special Analyses section in this Treasury decision.

The commenter also submitted thirty attachments that consisted of requests and demands, the substantial majority of which were outside of the scope of the proposed regulations. For example, the commenter requested that the Treasury Department and the IRS coordinate with the Commodity Futures Trading Commission (CFTC) to issue joint guidance clarifying that CFTC commodity classification governs the section 3406 backup withholding treatment of digital commodity settlement payments. The commenter also requested that the Treasury Department and the IRS exempt certain types of payments from all backup withholding, including patent royalty payments, dividend payments, and payments for defense-related goods and services to defense technology companies registered under International Traffic in Arms Regulations (22 CFR parts 120 through 130). No changes were made based on these comments because these final regulations are limited to backup withholding on third party network transactions, not any broader issues related to backup withholding.

The remaining comments were tangentially related to the subject matter of the proposed regulations on their face but are nonetheless outside of the scope of these regulations. For example, one commenter requested that the Treasury Department and the IRS analyze the impact of adopting different section 6050W de minimis TPSO reporting thresholds and adopt the commenter's desired threshold of $200,000 in payments and 10,000 transactions. The Treasury Department and the IRS lack the authority to change the statutorily prescribed amount of the de minimis TPSO reporting threshold in these final regulations. Instead, the final regulations implement the statutory requirement under section 3406, as amended by section 70432(b)(1) of the OBBBA, to align the backup withholding threshold for third party network transactions with the de minimis TPSO reporting threshold under section 6050W.

To the extent a comment, or portion of a comment, was not discussed in this preamble, the Treasury Department and the IRS determined that the comment, or portion of the comment, pertained to topics outside of the scope of these final regulations.

Special Analyses

I. Regulatory Planning and Review

These final regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (July 4, 2025) between the Treasury Department and OMB regarding review of tax regulations.

II. Regulatory Flexibility Act

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that these final regulations will not have a significant economic impact on a substantial number of small entities. The final regulations affect any entity required to file information returns reporting payments of third party network transactions. The final regulations could affect a substantial number of small entities; however, the economic impact of the final regulations is not likely to be significant because the final regulations do not impose any new requirements on small entities. Rather, the final regulations clarify the threshold at which entities are required to backup withhold for reportable payments where certain conditions are met. Because the threshold to backup withhold on third party network transaction payments increases under the final regulations, the final regulations would reduce the frequency with which entities must backup withhold. Thus, the economic impact of these final regulations is not likely to be significant.

III. Paperwork Reduction Act

The Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520) (PRA) generally requires that a Federal agency obtain the approval of the OMB before collecting information from the public, whether that collection of information is mandatory, voluntary, or required to obtain or retain a benefit. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the OMB.

The collection of information in these final regulations relates to recordkeeping and information reporting with respect to backup withholding in § 31.3406(b)(3)-5. The collected information will be used by the payor to determine whether payments to the payee exceed a threshold that would require backup withholding and the issuance of an information return. The burden for these requirements is included with the Form and Instructions for Form 945, *Annual Return of Withheld Federal Income Tax.* The Form 945 and Instructions for Form 945 are approved under OMB control number 1545–0029 and the associated burden is included in the estimates shown in the Instructions for Form 941. The Form 941 and its instructions were updated in March 2026, and any decrease in burden associated with the statutory changes to section 3406 is reflected in those instructions because the burden estimates were based on statutory requirements in effect as of October 1, 2025, which includes the amendments made by section 70432(b)(1) of the OBBBA.

IV. Submission to Small Business Administration

Pursuant to section 7805(f) of the Code, the proposed regulations preceding these final regulations were submitted to the Chief Counsel for the Office of Advocacy of the Small Business Administration for comment on its impact on small business. No comments were received.

V. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year by a State, local, or Tribal government, in the aggregate, or by the private sector, of $100 million in 1995 dollars, updated annually for inflation. These final regulations do not include any Federal mandate that may result in expenditures by State, local, or Tribal governments, or by the private sector, in excess of that threshold.

VI. Executive Order 13132: Federalism

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on State and local governments, and is not required by statute, or preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive Order. These final regulations do not have federalism implications, do not impose substantial direct compliance costs on State and local governments, and do not preempt State law within the meaning of the Executive Order.

VII. Congressional Review Act

Pursuant to the Congressional Review Act (5 U.S.C. 801 *et seq.*), the Office of Information and Regulatory Affairs designated this rule as not a major rule, as defined by 5 U.S.C. 804(2).

Statement of Availability of IRS Documents

IRS Revenue Rulings, Revenue Procedures, Notices, and other guidance cited in this document are published in the Internal Revenue Bulletin (or Cumulative Bulletin) and are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402, or by visiting the IRS website at *https://www.irs.gov.*

Drafting Information

The principal author of these final regulations is the Office of Associate Chief Counsel (Procedure and Administration). However, other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Amendments to the Regulations

Accordingly, the Treasury Department and the IRS amend 26 CFR part 31 as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

■ **Paragraph 1.** The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805.

* * * * *

■ **Par. 2.** Section 31.3406(a)–1 is amended by revising paragraphs (a) and (c), and adding paragraph (e) to read as follows:

§ 31.3406(a)–1 Backup withholding requirement on reportable payments.

(a) *Overview.* Under section 3406 of the Internal Revenue Code (Code), a payor must deduct and withhold an amount equal to the product of the fourth lowest rate of tax applicable under section 1(c) of the Code and a reportable payment if a condition for withholding exists. Reportable payments mean interest and dividend payments (as defined in section 3406(b)(2)) and other reportable payments (as defined in section 3406(b)(3)). The conditions described in paragraph (b)(1) of this section apply to all reportable payments, including reportable interest and dividend payments. The conditions described in paragraph (b)(2) of this section apply only to reportable interest and dividend payments.

* * * * *

(c) *Exceptions.* The requirement to withhold does not apply to certain de minimis payments as described in §§ 31.3406(b)(3)–1(b)(3), 31.3406(b)(3)–5(b)(2), and 31.3406(b)(4)–1 or to payments exempt from withholding under §§ 31.3406(g)–1 through 31.3406(g)–3.

* * * * *

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

■ **Par. 3.** Section 31.3406(b)(3)–5 is amended by revising paragraphs (b) and (e) to read as follows:

§ 31.3406(b)(3)–5 Reportable payments of payment card and third party network transactions.

* * * * *

(b) *Amount subject to backup withholding*—(1) *In general.* The amount described in paragraph (a) of this section that is subject to withholding under section 3406 is the amount subject to reporting under section 6050W.

(2) *Third party network transactions.* In the case of payments made in settlement of third party network transactions, the amount subject to withholding under section 3406 is determined with regard to the exception for de minimis payments by third party settlement organizations in section 6050W(e). A payment is treated as a reportable payment under paragraph (a) of this section only if, during the calendar year, the aggregate number of transactions with respect to the participating payee exceeds the number of transactions specified in section 6050W(e)(2) and the aggregate amount of all reportable payment transactions with respect to such participating payee exceeds the dollar amount specified in section 6050W(e)(1). The amount subject to withholding is the entire amount of the transaction that causes either the total number of transactions to exceed the number of transactions specified in section 6050W(e)(2), or the entire amount of the transaction that causes the total amount paid to the participating payee to exceed the dollar amount specified in section 6050W(e)(1) at the time of such payment, whichever occurs later, and the amount of any subsequent transactions made to the participating payee during the calendar year.

(3) *Exception.* Paragraph (b)(2) of this section does not apply with respect to payments to any participating payee during any calendar year if one or more payments in settlement of third party network transactions made by the payor to the participating payee during the preceding calendar year were reportable payments.

(4) *Examples.* The provisions of this paragraph (b) are illustrated by the following examples:

(i) *Example 1.* Platform A is a third party settlement organization (as defined in § 1.6050W–1(c)(2) of this chapter) and Y is a participating payee (as defined in § 1.6050W–1(a)(5)(i)(B) of this chapter). A complies with all the requirements to solicit a taxpayer identification number (TIN) from Y, but Y does not provide its TIN to A. During calendar year 2026, A makes 201 payments in settlement of third party network transactions that total $20,000.01. A must backup withhold under paragraph (b)(2) of this section on the entire amount of the 201st transaction because that transaction caused Y to exceed the de minimis reporting threshold for calendar year 2026 of 200 transactions and $20,000 in gross payments.

(ii) *Example 2.* The facts are the same as in paragraph (b)(4)(i) of this section (*Example 1*). During calendar year 2027, A makes 199 payments in settlement of third party network transactions that total $18,000.00. A must backup withhold on each payment made to Y in settlement of a third party network transaction during 2027 under paragraph (b)(3) of this section because one or more payments in settlement of third party network transactions made by A to Y during the preceding calendar year (2026) were reportable payments.

(iii) *Example 3.* The facts are the same as in paragraph (b)(4)(ii) of this section (*Example 2*). During calendar year 2028, A makes four payments in settlement of third party network transactions that total $2,000.00. A must backup withhold on each payment made in settlement of a third party network transaction during 2028 under paragraph (b)(3) of this section because one or more payments in settlement of third party network transactions made by A to Y during the preceding calendar year (2027) were reportable payments.

(iv) *Example 4.* The facts are the same as in paragraph (b)(4)(iii) of this section (*Example 3*). During calendar year 2029, A made no payments in settlement of third party network transactions, and during calendar year 2030, A makes 199 payments in settlement of third party network transactions that total $18,000.00. A is not required to backup withhold on any payment made in settlement of third party network transactions during calendar year 2030 because A did not make any reportable payments to Y during the preceding calendar year (2029), and A did not make payments in settlement of third party network transactions that exceed the de minimis reporting threshold.

* * * * *

(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]

BILLING CODE 4831–GV–P

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]

BILLING CODE 9110–04–P

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