section with respect to any other employers.

(v) *Example 5*—(A) *Facts.* Plan G, a plan maintained by Employer V that is not a multiple employer plan, was adopted on January 1, 2021. Plan G is amended, effective January 1, 2028, to add an additional participating employer, a subsidiary that is 100 percent owned by Employer V.

(B) *Analysis and conclusion.* Because the expansion of eligibility is not an amendment relating to an action described in paragraph (e)(2), (3), or (4) of this section, Plan G will continue to be excepted from paragraph (b) of this section as a plan described in paragraph (e)(1)(i) of this section after the amendment pursuant to paragraph (e)(6)(i) of this section.

(vi) *Example 6*—(A) *Facts.* Plan J, a multiple employer plan, was established on January 1, 2021. Employer W adopts Plan J on January 1, 2022. Effective January 1, 2028, the assets and account balances attributable to the employees of Employer W are spun off to form a new plan, Plan K, maintained solely by Employer W.

(B) *Analysis and conclusion.* Under paragraph (e)(5)(ii) of this section, Plan K will be excepted from paragraph (b) of this section as a plan described in paragraph (e)(1)(i) of this section.

(f) *Applicability dates*—(1) *Statutory applicability date.* Section 414A applies to plan years beginning after December 31, 2024.

(2) *Regulatory applicability date.* This section applies to plan years beginning after December 31, 2027. For prior plan years, a reasonable, good faith interpretation standard applies with respect to section 414A.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 4.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 5.** In §602.101, paragraph (b) is amended by adding the following entry in numerical order to the table to read as follows:

§602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part or section where identified and described	Current OMB control no.
* * * * *	
1.414(w)–1	1545–2135
* * * * *	
1.414A–1	1545–2135
* * * * *	

Frank J. Bisignano,

Chief Executive Officer.

Approved: June 17, 2026.

Kevin M. Salinger,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2026–23530 Filed 11–17–26; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2026–0466]

RIN 1625–AA00

Safety Zone; Mississippi River, New Orleans, LA

AGENCY: Coast Guard, Department of Homeland Security.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters on the Mississippi River near New Orleans, LA. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards associated with the response to a vessel collision and sinking. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port, Sector New Orleans, or their designated representative.

DATES: This rule is effective without actual notice from November 18, 2026 through December 11, 2026. For the purposes of enforcement, actual notice will be used from November 13, 2026, until November 18, 2026.

ADDRESSES: To view available documents go to *https://www.regulations.gov* and search for USCG–2026–0466.

FOR FURTHER INFORMATION CONTACT: If you have questions about this rule, contact LCDR Jacob S. Gamble at Sector New Orleans Waterways Management Division, U.S. Coast Guard; telephone 504–269–7251 or email *Jacob.S.Gamble@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 the M/V ATLANTIC ASPHALT allided with the M/V AMERICAN HERITAGE in the vicinity of Mile Marker 96 on the Mississippi River, New Orleans, LA. The collision resulted in the sinking of the M/V AMERICAN HERITAGE at the pier on the Left Descending Bank of the River. Hazards associated with this incident include potential debris in the water, and the presence of persons, vessels, and heavy equipment engaged in salvage operations. Salvage operations are anticipated to last for several weeks. The COTP is issuing this rule under the authority in 46 U.S.C. 70034, which is needed to protect persons, vessels, and the marine environment in the navigable waters within the safety zone.

Because of these potential hazards, the Coast Guard is issuing this rule without prior notice and comment. As is authorized by 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 it is impracticable. The Coast Guard was notified of this event on November 13, 2026, and we must establish this safety zone immediately to protect personnel, vessels, and the marine environment. Therefore, we do not have enough time to solicit and respond to comments.

For the same reason, the Coast Guard finds that under 5 U.S.C. 553(d)(3), good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**.

III. Discussion of the Rule

This rule establishes a safety zone from November 13, 2026, through December 11, 2026, unless cancelled earlier by the COTP. The safety zone will cover all navigable waters of the Lower Mississippi River extending 500 feet from the Left Descending Bank, from Mile Marker 95.5 to 96.5 Above Head of Passes. Vessels and persons will not be allowed to enter the zone during this time, unless authorized by the Captain of the Port.

IV. 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.

A. Impact on Small Entities

The regulatory flexibility analysis provisions of the Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, do not apply to rules that are not subject to notice and comment. Because the Coast Guard has, for good cause, waived the notice and comment requirement that would otherwise apply to this rulemaking, the Regulatory Flexibility Act's flexibility analysis provisions do not apply here.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), if this rule will affect your small business, organization, or governmental jurisdiction and you have questions, contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

The National Ombudsman resolves concerns of uneven or excessive federal regulatory enforcement. Reviews are confidential and do not waive the right to pursue administrative appeals or any other legal action. Contact 1–888–REG–FAIR (1–888–734–3247) or *Ombudsman@SBA.gov.*

B. Collection of Information

This rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

C. Federalism and Indian Tribal Governments

We have analyzed this rule under Executive Order 13132, Federalism, and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in that Order.

Also, this rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

D. Unfunded Mandates Reform Act

As required by The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538), the Coast Guard certifies that this rule will not result in an annual expenditure of $100,000,000 or more (adjusted for inflation) by a State, local, or tribal government, in the aggregate, or by the private sector.

E. Environment

We have analyzed this rule under Department of Homeland Security Directive 023–01, Rev. 1, associated implementing instructions, and Environmental Planning COMDTINST 5090.1 (series), which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321 *et seq.*), and have determined that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment.

This rule is a safety zone. It is categorically excluded from further review under paragraph L60(c) of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 1. A Record of Environmental Consideration supporting this determination is available in the docket.

List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

■ 1. The authority citation for part 165 continues to read as follows:

Authority: 46 U.S.C. 70034, 70051, 70124; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 00170.1, Revision No. 01.4.

■ 2. Add § 165.T08–0466 to read as follows:

§ 165.T08–0466 Safety Zone; Mississippi River, New Orleans, LA.

(a) *Location.* The following area is a safety zone: all waters of the Lower Mississippi River extending 500 feet from the Left Descending Bank, from Mile Marker 95.5 to 96.5 Above Head of Passes.

(b) *Definitions.* As used in this section, *designated representative* means a Coast Guard Patrol Commander, including a Coast Guard coxswain, petty officer, or other officer operating a Coast Guard vessel and a Federal, State, and local officer designated by or assisting the Captain of the Port Sector New Orleans (COTP) in the enforcement of the safety zone.

(c) *Regulations.* (1) Under the general safety zone regulations in subpart C of this part, you may not enter the safety zone described in paragraph (a) of this section unless authorized by the COTP or the COTP's designated representative.

(2) To seek permission to enter, contact the COTP or the COTP's representative on VHF–FM channel 16 or by telephone at (251) 266–1234. Those in the safety zone must comply with all lawful orders or directions given to them by the COTP or the COTP's designated representative.

(d) *Enforcement period.* This section will be enforced from November 13, 2026 through December 11, 2026, unless cancelled earlier by the COTP.

Melanie A. Burham,

Captain, U.S. Coast Guard, Captain of the Port Sector New Orleans.

[FR Doc. 2026–23452 Filed 11–17–26; 8:45 am]

BILLING CODE 9110–04–P

LIBRARY OF CONGRESS

U.S. Copyright Office

37 CFR Parts 201 and 203

[Docket No. 2026–2]

Copyright Office Fees

AGENCY: U.S. Copyright Office, Library of Congress.

ACTION: Final rule.

SUMMARY: The Copyright Office is publishing a final rule establishing adjusted fees for registration, recordation, record retrieval, search and certification, the Licensing Section services, and other services. The Office last adjusted fees in 2020, based on a study of our fiscal 2016 and 2017 costs. Since that time, the costs of providing Office services have risen substantially due to inflation and other increases. The adjusted fees are intended to enable recovery of a percentage of the Office's costs, closer to historical levels, without imposing undue barriers to access its services. This rule will take effect January 5, 2027.

DATES: Effective January 5, 2027.

FOR FURTHER INFORMATION CONTACT: Rhea Efthimiadis, Assistant to the General Counsel, by email at *USCOGeneralCounsel@copyright.gov,* or by telephone at (202) 707–8350.

SUPPLEMENTARY INFORMATION:

I. Background

This final rule adjusts Copyright Office fees in accordance with section 708 of title 17, United States Code (the ''Copyright Act'' or ''Act''). The Copyright Act requires that the Office charge fees for certain services.[1]

[1] *See* 17 U.S.C. 708. The Office also provides other services free to the public, such as access to the online public record, educational materials, and