

amount of the general income exclusion (§ 416.1124(c)(12)), unless you can show that its value is less as described in § 416.1140(a)(2).

(d) \* \* \*

(1) \* \* \* We value any shelter received by the one outside of the medical institution at one-third of an eligible individual's Federal benefit rate, plus the amount of the general income exclusion (§ 416.1124(c)(12)), unless you can show that its value is less as described in § 416.1140(a)(2). \* \* \*

\* \* \* \* \*

■ 12. Amend § 416.1148 by revising paragraph (b) to read as follows:

**§ 416.1148 If you have both in-kind support and maintenance and income that is deemed to you.**

\* \* \* \* \*

(b) *The presumed value rule and deeming of income.* (1) If you live in the same household with someone whose income can be deemed to you (§§ 416.1160 through 416.1169), or with a parent whose income is not deemed to you because of the provisions of § 416.1165(i), any shelter that person provides is not income to you. However, if you receive any shelter from another source, it is income and we value it under the presumed value rule (§ 416.1140). We also apply the deeming rules.

(2) If you are a child under age 18 who lives in the same household with an ineligible parent whose income may be deemed to you, and you are temporarily absent from the household to attend school (§ 416.1167(b)), any shelter you receive at school is income to you unless your parent purchases it. Unless otherwise excluded, we value this income under the presumed value rule (§ 416.1140). We also apply the deeming rules to you (§ 416.1165).

■ 13. Amend § 416.1149 by revising paragraph (c)(1) to read as follows:

**§ 416.1149 What is a temporary absence from your living arrangement.**

\* \* \* \* \*

(c) \* \* \*

(1)(i) If you enter a medical treatment facility where you are eligible for the reduced benefits payable under § 416.414 for full months in the facility, and you are not eligible for either benefit payable under § 416.212 (and you have not received such benefits during your current period of confinement) and you intend to return to your prior living arrangement, we consider this a temporary absence regardless of the length of your stay in the facility. We use the rules that apply to your permanent living arrangement to value any shelter you receive during the

month (for which reduced benefits under § 416.414 are not payable) you enter or leave the facility. During any full calendar month you are in the medical treatment facility, you cannot receive more than the Federal benefit rate described in § 416.414(b)(1). We do not consider shelter provided during a medical confinement to be income.

(ii) If you enter a medical treatment facility and you are eligible for either benefit payable under § 416.212, we also consider this a temporary absence from your permanent living arrangement. We use the rules that apply to your permanent living arrangement to value any shelter you receive during the month you enter the facility and throughout the period you are eligible for these benefits. We consider your absence to be temporary through the last month benefits under § 416.212 are paid unless you are discharged from the facility in the following month. In that case, we consider your absence to be temporary through the date of discharge.

\* \* \* \* \*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 53

[TD 9981]

RIN 1545-BJ53

#### Requirements for Type I and Type III Supporting Organizations; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document corrects the correction to Treasury Decision 9981, published in the **Federal Register** on November 20, 2023. Treasury Decision 9981 issued final regulations providing guidance on the prohibition on certain gifts or contributions to Type I and Type III supporting organizations from persons who control a supported organization and on certain other requirements for Type III supporting organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006.

**DATES:** This correction is effective on March 27, 2024, and is applicable on November 20, 2023.

**FOR FURTHER INFORMATION CONTACT:** Michael Gruccio at (202) 317-4541 (not a toll-free number), or Don Spellmann at (202) 317-4086 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

## Background

The final regulations (TD 9981) that are the subject of this correction are under section 509(a) of the Code.

## Corrections to Publication

Accordingly, the correction to the final regulations (TD 9981) that are the subject of FR Doc. 2023-25510, published on November 20, 2023, on page 80584, in the second column, is corrected by correcting the fifth line of the heading to read “1545-BJ53”.

**Oluwafunmilayo A. Taylor,**

*Section Chief, Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration).*

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG-2024-0229]

RIN 1625-AA00

#### Safety Zone; Anclote River, Tarpon Springs, FL

**AGENCY:** Coast Guard, Department of Homeland Security (DHS).

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone for navigable waters of the Anclote River in Tarpon Springs, FL for the removal of a dredging pipe. The safety zone will encompass all waters within a 200-yard radius of the dredge vessel DIAMOND 6 and the tug vessel LADY LAFON. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by dredge work and removal of a dredging pipe. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port St Petersburg.

**DATES:** This temporary rule is effective without actual notice from March 27, 2024 through March 30, 2024. For the purposes of enforcement, actual notice will be used from March 24, 2024, until March 27, 2024.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2024-0229 in the search box and click “Search.” Next, in the Document Type column, select “Supporting & Related Material.”