

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[TD 9969]

RIN 1545-BP01

**Treatment of Special Enforcement Matters; Correction**

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

**ACTION:** Final rule; correcting amendments.

**SUMMARY:** This document contains corrections to a final regulation (TD 9969) that was published in the **Federal Register** on December 9, 2022. This document contains final regulations that except certain partnership-related items from the centralized partnership audit regime created by the Bipartisan Budget Act of 2015, and sets forth alternative rules that will apply to the examination of excepted items by the IRS.

**DATES:** *Effective date.* These corrections are effective on January 5, 2023, and applicable on December 9, 2022.

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Jennifer M. Black, at (202) 317-6834 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final regulations (TD 9969) that are the subject of these corrections are under section 6241(11) and 6241(7) of the Internal Revenue Code.

**List of Subjects in 26 CFR Part 301**

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting, and recordkeeping requirements.

**Amendments to the Regulations**

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendments:

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Paragraph 1.** The authority citation for part 301 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

**§ 301.6225-1 Partnership adjustment by the Internal Revenue Service.**

■ **Par. 2.** Section 301.6225-1 is amended by:

■ 1. Removing the language “§ 301.6226-2(g)(1)” in the last sentence of paragraph (h)(15) and adding the

language “§ 301.6226-2(g)(4)” in its place.

■ 2. Removing the language “(d)(3)(iii)(C)” and “(e)(3)(iii)(B)” from the last sentence of paragraph (i)(1).

**Oluwafunmilayo A. Taylor,**

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**DEPARTMENT OF HOMELAND SECURITY****Coast Guard****33 CFR Part 165**

[Docket Number USCG-2022-1005]

RIN 1625-AA00

**Safety Zone; Corpus Christi Shipping Channel, Corpus Christi, TX**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone for all navigable waters of the Corpus Christi Shipping Channel in a zone defined by the following coordinates; 27°50'31.28" N, 97°04'17.23" W; 27°50'31.73" N, 97°04'15.44" W; 27°50'29.06" N, 97°04'16.61" W; 27°50'29.32" N, 97°04'14.82" W. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by pipelines that will be removed from the floor of the Corpus Christi Shipping Channel. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port Sector Corpus Christi or a designated representative.

**DATES:** This rule is effective without actual notice from January 5, 2023, through 4 a.m. on January 9, 2023. For the purposes of enforcement, actual notice will be used from 8 p.m. on January 3, 2023, until January 5, 2023.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Lieutenant Commander Anthony Garofalo, Sector Corpus Christi Waterways Management Division, U.S. Coast Guard; telephone 361-939-5130, email [CCWaterways@uscg.mil](mailto:CCWaterways@uscg.mil).

**SUPPLEMENTARY INFORMATION:****I. Table of Abbreviations**

CFR Code of Federal Regulations

DHS Department of Homeland Security

FR Federal Register

NPRM Notice of proposed rulemaking  
§ Section  
U.S.C. United States Code

**II. Background Information and Regulatory History**

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are “impracticable, unnecessary, or contrary to the public interest.” Under 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. We must establish this safety zone immediately to protect personnel, vessels, and the marine environment from potential hazards created by pipeline removal operations and lack sufficient time to provide a reasonable comment period and then to consider those comments before issuing the rule.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be contrary to the public interest because immediate action is needed to respond to the potential safety hazards associated with pipeline removal operations in the Corpus Christi Shipping Channel.

**III. Legal Authority and Need for Rule**

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034. The Captain of the Port Sector Corpus Christi (COTP) has determined that potential hazards associated with pipeline removal operations occurring from 8 p.m. on January 3, 2023, through 4 a.m. on January 9, 2023, will be a safety concern for anyone within the Corpus Christi Shipping Channel in a zone defined by the following coordinates; 27°50'31.28" N, 97°04'17.23" W; 27°50'31.73" N, 97°04'15.44" W; 27°50'29.06" N, 97°04'16.61" W; 27°50'29.32" N, 97°04'14.82" W. The purpose of this rule is to ensure safety of vessels and persons on these navigable waters in the safety zone while pipelines are removed from the floor of the Corpus Christi Shipping Channel.

**IV. Discussion of the Rule**

This rule establishes a temporary safety zone from 8 p.m. on January 3,