issued under section 274 of the Internal Revenue Code.

Need for Correction

As published on December 16, 2020 (85 FR 81391), the final regulations (TD 9939) contain errors that need to be corrected.

Correction of Publication

Accordingly, the final regulations (TD 9939), that are the subject of FR Doc. 2020–27505, in the issue of December 16, 2020 (85 FR 81391), are corrected as follows:

- 1. On page 81402, first column, the eighth line from the bottom of the first full paragraph, the language "in 274(e)(2)" is corrected to read "in section 274(e)(2)".
- 2. On page 81402, third column, under the heading "List of Subjects in 26 Part 1", the language "Income Taxes, Reporting and recordkeeping requirements." is corrected to read "Income taxes, Reporting and recordkeeping requirements.".

Crystal Pemberton,

Senior Federal Register Liaison, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2021-08392 Filed 4-22-21; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2021-0081]

RIN 1625-AA87

Security Zone; Potomac River and Anacostia River, and Adjacent Waters; Washington, DC

AGENCY: Coast Guard, DHS. **ACTION:** Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce a security zone along the Potomac River and Anacostia River, and adjacent waters at Washington, DC, for activities associated with the U.S. President's address before a Joint Session of Congress. The zone will be enforced on April 28, 2021. This action is necessary to protect government officials, mitigate potential terrorist acts and incidents, and enhance public and maritime safety and security immediately before, during, and after this activity. During the enforcement period, entry into or remaining within the zone is prohibited

unless authorized by the Captain of the Port or his designated representative. **DATES:** The regulations in 33 CFR 165.508 will be enforced from 11:59 a.m. through 11:59 p.m. on April 28, 2021, for the zone identified in 33 CFR 165.508(a)(6).

FOR FURTHER INFORMATION CONTACT: If you have questions about this Notice of Enforcement, call or email MST2 Shaun Landante, U.S. Coast Guard Sector Maryland-National Capital Region (Waterways Management Division); telephone 410–576–2570, email D05-DG-SectorMD-NCR-Prevention-WWM@uscg.mil.

SUPPLEMENTARY INFORMATION: On April 14, 2021, the Coast Guard was notified by the event organizer that the anticipated date for the activities associated with the U.S. President's address before a Joint Session of Congress is scheduled for April 28, 2021. The Coast Guard will enforce regulations in 33 CFR 165.508 for the zone identified in paragraph (a)(6) on April 28, 2021. This action is being taken to protect government officials, mitigate potential terrorist acts and incidents, and enhance public and maritime safety and security immediately before, during, and after this event.

Our regulations for the Security Zone; Potomac River and Anacostia River, and adjacent waters; Washington, DC, § 165.508, specifies the location for this security zone as an area that includes all navigable waters described in paragraphs (a)(1) through (a)(3). This zone includes (1) Security Zone 1; all navigable waters of the Potomac River, from shoreline to shoreline, bounded to the north by the Francis Scott Key (US-29) Bridge, at mile 113, and bounded to the south by a line drawn from the Virginia shoreline at Ronald Reagan Washington National Airport, at 38°51′21.3″ N, 077°02′00.0″ W, eastward across the Potomac River to the District of Columbia shoreline at Hains Point at position 38°51′24.3″ N, 077°01′19.8″ W, including the waters of the Boundary Channel, Pentagon Lagoon, Georgetown Channel Tidal Basin, and Roaches Run. (2) Security Zone 2; all navigable waters of the Anacostia River, from shoreline to shoreline, bounded to the north by the John Philip Sousa (Pennsylvania Avenue) Bridge, at mile 2.9, and bounded to the south by a line drawn from the District of Columbia shoreline at Hains Point at position 38°51′24.3″ N, 077°01′19.8" W, southward across the Anacostia River to the District of Columbia shoreline at Giesboro Point at position 38°50′52.4″ N, 077°01′10.9″ W, including the waters of the Washington

Channel. (3) Security Zone 3 all navigable waters of the Potomac River, from shoreline to shoreline, bounded to the north by a line drawn from the Virginia shoreline at Ronald Reagan Washington National Airport, at 38°51′21.3" N, 077°02′00.0" W, eastward across the Potomac River to the District of Columbia shoreline at Hains Point at position 38°51′24.3″ N, 077°01′19.8″ W, thence southward across the Anacostia River to the District of Columbia shoreline at Giesboro Point at position 38°50′52.4″ N, 077°01′10.9″ W, and bounded to the south by the Woodrow Wilson Memorial (I-95/I-495) Bridge, at mile 103.8.

As specified in § 165.508(b), during the enforcement period, entry into or remaining in the zone is prohibited unless authorized by the Coast Guard Captain of the Port Maryland-National Capital Region. Public vessels and vessels already at berth at the time the security zone is implemented do not have to depart the security zone. All vessels underway within the security zone at the time it is implemented are to depart the zone at the time the security zone is implemented. To seek permission to transit the zone, the Captain of the Port Maryland-National Capital Region can be contacted at telephone number (410) 576-2693 or on Marine Band Radio, VHF-FM channel 16 (156.8 MHz). Coast Guard vessels enforcing this zone can be contacted on Marine Band Radio, VHF-FM channel 16 (156.8 MHz). The Coast Guard may be assisted by other Federal, state or local law enforcement agencies in enforcing this regulation. If the Captain of the Port or his designated on-scene patrol personnel determines the security zone need not be enforced for the full duration stated in this notice, a Broadcast Notice to Mariners may be used to suspend enforcement and grant general permission to enter the security zone.

This notice of enforcement is issued under authority of 33 CFR 165.508 and 5 U.S.C. 552(a). In addition to this notice of enforcement in the **Federal Register**, the Coast Guard will provide notification of this enforcement period via the Local Notice to Mariners and marine information broadcasts.

Dated: April 16, 2021.

Joseph B. Loring,

Captain, U.S. Coast Guard, Captain of the Port Maryland-National Capital Region. [FR Doc. 2021–08458 Filed 4–22–21; 8:45 am]

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