

determination of whether an entity is domestic or foreign is made independently from the determination of its corporate or non-corporate classification. See §§ 301.7701-2 and 301.7701-3 for the rules governing the classification of entities.

(b) *Examples.* The following examples illustrate the rules of this section:

*Example 1.* (i) *Facts.* Y is an entity that is created or organized under the laws of Country A as a public limited company. It is also an entity that is organized as a limited liability company (LLC) under the laws of State B. Y is classified as a corporation for Federal tax purposes under the rules of §§ 301.7701-2, and 301.7701-3.

(ii) *Result.* Y is a domestic corporation because it is an entity that is classified as a corporation and it is organized as an entity under the laws of State B.

*Example 2.* (i) *Facts.* P is an entity with more than one owner organized under the laws of Country A as an unlimited company. It is also an entity that is organized as a general partnership under the laws of State B. P is classified as a partnership for Federal tax purposes under the rules of §§ 301.7701-2, and 301.7701-3.

(ii) *Result.* P is a domestic partnership because it is an entity that is classified as a partnership and it is organized as an entity under the laws of State B.

(c) *Effective date.*—(1) *General rule.* Except as provided in paragraph (c)(2) of this section, the rules of this section apply as of August 12, 2004, to all business entities existing on or after that date.

(2) *Transition rule.* For business entities created or organized under the laws of more than one jurisdiction as of August 12, 2004, the rules of this section apply as of May 1, 2006. These entities, however, may rely on the rules of this section as of August 12, 2004.

#### **§ 301.7701-5T [Removed]**

■ **Par. 7.** Section 301.7701-5T is removed.

Approved: January 17, 2006.

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

**Eric Solomon,**

*Acting Deputy Assistant Secretary of the Treasury.*

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## **DEPARTMENT OF DEFENSE**

### **Office of the Secretary**

#### **32 CFR Part 392**

[DoD Instruction 5134.04]

#### **Director of Small and Disadvantaged Business Utilization**

**AGENCY:** Department of Defense.

**ACTION:** Final rule.

**SUMMARY:** This document removes regulations from Title 32 of the Code of Federal Regulations concerning the Director of Small and Disadvantaged Business Utilization. This part has served the purpose for which it was intended in the CFR and is no longer necessary.

**EFFECTIVE DATE:** January 30, 2006.

**FOR FURTHER INFORMATION CONTACT:** L.M. Bynum (703) 696-4970.

**SUPPLEMENTARY INFORMATION:** The revised DoD Instruction 5134.04 is available at <http://www.dtic.mil/whs/directives/corres/html/513404.htm>.

#### **List of Subjects in 32 CFR Part 392**

Organizations.

#### **PART 392—[REMOVED]**

■ Accordingly, by the authority of 10 U.S.C. 301, 32 CFR part 392 is removed.

Dated: January 24, 2006.

**L.M. Bynum,**

*Alternate OSD Federal Register Liaison Officer, Department of Defense.*

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## **DEPARTMENT OF HOMELAND SECURITY**

### **Coast Guard**

#### **33 CFR Part 165**

[COTP Honolulu 06-002]

**RIN 1625-AA87**

#### **Security Zone; Pearl Harbor and Adjacent Waters, Honolulu, HI**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** This temporary rule establishes a 500-yard moving security zone around the U.S. Forces vessel SBX-1 during transit and float-off operations in the waters adjacent to Pearl Harbor, HI. The SBX-1 will transit aboard the M/V BLUE MARLIN and will be floated-off and escorted into Pearl

Harbor. This security zone is necessary to protect the SBX-1 from hazards associated with other vessels or persons approaching too close during the transit, float-off, and escort operations. Entry of persons or vessels into this temporary security zone is prohibited unless authorized by the Captain of the Port (COTP).

**DATES:** This rule is effective from 12 a.m. (HST) on January 13, 2006 to 11:59 p.m. (HST) on January 31, 2006.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket COTP Honolulu 06-002 and are available for inspection or copying at Coast Guard Sector Honolulu between 7 a.m. and 3:30 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant (Junior Grade) Quincey Adams, U.S. Coast Guard Sector Honolulu at (808) 842-2600.

#### **SUPPLEMENTARY INFORMATION:**

#### **Regulatory Information**

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM. The Coast Guard was not given the final voyage plan in time to initiate full rulemaking, and the need for this temporary security zone was not determined until less than 30 days before the SBX-1 will require the zone's protection. Publishing an NPRM and delaying the effective date would be contrary to the public interest since the transit would occur before the rulemaking process was complete, thereby jeopardizing the security of the people and property associated with the operation. 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**. The COTP finds this good cause to be the immediate need for a security zone to allay the waterborne security threats surrounding the SBX-1's transit.

#### **Background and Purpose**

On January 9, 2006, U.S. Forces vessel SBX-1 entered the Honolulu Captain of the Port Zone while attached to the loading platform of M/V BLUE MARLIN. COTP Honolulu Order 06-001 established a security zone to protect its float-off and transit into Pearl Harbor, HI (165.T14-131 Security Zone; Pearl Harbor and adjacent waters, Honolulu, HI).

That temporary final rule expired on January 12, 2006 at 11:59 p.m. The Navy contacted the Coast Guard that day to