

■ **Par. 4.** Section 1.707–9 is amended by revising paragraph (a)(4) and removing paragraph (a)(5).

The revision reads as follows:

**§ 1.707–9 Effective dates and transitional rules.**

(a) \* \* \*

(4) *Applicability date of § 1.707–5(a)(2) and (f)(2), (3), (7), and (8).* (i) Section 1.707–5(a)(2) and (f)(2), (3), (7), and (8) apply to any transaction with respect to which all transfers occur on or after October 4, 2019. However, a partnership and its partners may apply § 1.707–5(a)(2) and (f)(2), (3), (7), and (8) to any transaction with respect to which all transfers occur on or after January 3, 2017.

(ii) For any transaction with respect to which any transfers occur before January 3, 2017, § 1.707–5(a)(2) and (f), as contained in 26 CFR part 1 revised as of April 1, 2016, apply.

(iii) For any transaction with respect to which all transfers occur on or after January 3, 2017, and any of such transfers occurs before October 4, 2019, see § 1.707–9T(a)(5) as contained in 26 CFR part 1 revised as of April 1, 2019.

\* \* \* \* \*

**§ 1.707–9T [Removed]**

■ **Par. 5.** Section 1.707–9T is removed.

**Sunita Lough,**

*Deputy Commissioner for Services and Enforcement.*

Approved: October 1, 2019.

**David J. Kautter,**

*Assistant Secretary of the Treasury (Tax Policy).*

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 100**

[Docket No. USCG–2019–0763]

**Special Local Regulations for Marine Events; San Francisco Bay Navy Fleet Week Parade of Ships and Blue Angels Demonstration, San Francisco, CA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce the special local regulations in the navigable waters of the San Francisco Bay for the San Francisco Bay Navy Fleet Week Parade of Ships and Blue Angels Demonstration from October 10

through October 13, 2019. This action is necessary to ensure the safety of event participants and spectators. During the enforcement period, unauthorized persons or vessels are prohibited from entering into, transiting through, or anchoring in the regulated area, unless authorized by the Patrol Commander (PATCOM).

**DATES:** The regulations in 33 CFR 100.1105 will be enforced from 12:30 p.m. until 5 p.m. on October 10, 2019; from 10:30 a.m. until 4 p.m. on October 11, 2019; and from 11:30 p.m. until 4 p.m. on each of two days, October 12 and October 13, 2019, as identified in the **SUPPLEMENTARY INFORMATION** section below.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this notice of enforcement, call or email Lieutenant Jennae Cotton, Waterways Management, U.S. Coast Guard; telephone (415) 399–3585, email [SFWaterways@uscg.mil](mailto:SFWaterways@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the special local regulation for the annual San Francisco Bay Navy Fleet Week Parade of Ships and Blue Angels Demonstration in 33 CFR 100.1105.

Regulations for the Navy Parade of Ships will be enforced from 10:30 a.m. until 12 p.m. on October 11, 2019; the U.S. Navy Blue Angels Activities will be enforced from 12:30 p.m. until 5 p.m. on October 10, 2019, from 12 p.m. until 4 p.m. on October 11, 2019, and from 11:30 p.m. until 4 p.m. on each of two days, October 12 and October 13, 2019.

Regulated area “Alpha” will be enforced during the Navy Parade of Ships and is bounded by a line connecting the following points:

| Latitude    | Longitude    |
|-------------|--------------|
| 37°48’40” N | 122°28’38” W |
| 37°49’10” N | 122°28’41” W |
| 37°49’31” N | 122°25’18” W |
| 37°49’06” N | 122°24’08” W |
| 37°47’53” N | 122°22’42” W |
| 37°46’00” N | 122°22’00” W |
| 37°46’00” N | 122°23’07” W |

And thence along the shore to the point of beginning.

Under the provisions of 33 CFR 100.1105, except for persons or vessels authorized by the PATCOM, in regulated area “Alpha” no person or vessel may enter the parade route or remain within 500 yards of any Navy parade vessel. No person or vessel shall anchor, block, loiter in, or impede the through transit of ship parade participants or official patrol vessels in regulated area “Alpha.”

Regulated area “Bravo” will be enforced during the Blue Angels

Demonstration and is bounded by a line connecting the following points:

| Latitude      | Longitude    |
|---------------|--------------|
| 37°48’27.5” N | 122°24’04” W |
| 37°49’31” N   | 122°24’18” W |
| 37°49’00” N   | 122°27’52” W |
| 37°48’19” N   | 122°27’40” W |

And thence along the pierheads and bulwarks to the point of beginning.

Except for persons or vessels authorized by the PATCOM, no person or vessel may enter or remain within regulated area “Bravo.”

When hailed or signaled by U.S. Coast Guard patrol personnel by siren, radio, flashing light, or other means, a person or vessel shall come to an immediate stop. Persons or vessels shall comply with all directions given; failure to do so may result in expulsion from the area, citation for failure to comply, or both. The Coast Guard may be assisted by other Federal, State, or local law enforcement agencies in enforcing this regulation.

The PATCOM shall be designated by the Commander, Coast Guard Sector San Francisco, California. The PATCOM is empowered to forbid and control the movement of all vessels in the regulated areas.

This document is issued under authority of 33 U.S.C. 1233. In addition to this notification in the **Federal Register**, the Coast Guard will provide the maritime community with extensive advance notification of the regulated areas and their enforcement periods via Notice to Mariners.

Dated: September 30, 2019.

**Howard H. Wright,**

*Captain, U.S. Coast Guard, Alternate Captain of the Port, San Francisco.*

[FR Doc. 2019–21765 Filed 10–8–19; 8:45 am]

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket Number USCG–2019–0571]

**RIN 1625–AA00**

**Safety Zone for Fireworks Display; Patapsco River, Inner Harbor, Baltimore, MD**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone for certain waters of the Patapsco River.