

respectively, of PRS1, a domestic partnership. PRS1 and Individual B, a nonresident alien individual, own 90% and 10%, respectively, of PRS2, a domestic partnership. PRS2 owns 100% of the single class of stock of FC, a foreign corporation. USP, Individual A, and Individual B are unrelated to each other.

(B) *Analysis—(1) CFC and United States shareholder determination.* Under paragraph (d)(2) of this section, the determination of whether PRS1, PRS2, USP, and Individual A (each a United States person) are United States shareholders of FC and whether FC is a controlled foreign corporation is made without regard to paragraph (d)(1) of this section. PRS2 owns 100% of the total combined voting power or value of the FC stock within the meaning of section 958(a). Accordingly, PRS2 is a United States shareholder under section 951(b), and FC is a controlled foreign corporation under section 957(a). Under sections 958(b) and 318(a)(2)(A), PRS1 is treated as owning 90% of the FC stock owned by PRS2. Accordingly, PRS1 is a United States shareholder under section 951(b). Further, under section 958(b)(2), PRS1 is treated as owning 100% of the FC stock for purposes of determining the FC stock treated as owned by USP and Individual A under section 318(a)(2)(A). Therefore, USP is treated as owning 90% of the FC stock under section 958(b) (100% x 100% x 90%), and Individual A is treated as owning 10% of the FC stock under section 958(b) (100% x 100% x 10%). Accordingly, both USP and Individual A are United States shareholders of FC under section 951(b).

(2) *Application of sections 951 and 951A.* Under paragraph (d)(1) of this section, for purposes of sections 951 and 951A, PRS1 and PRS2 are not treated as owning (within the meaning of section 958(a)) the FC stock; instead, PRS1 and PRS2 are treated in the same manner as foreign partnerships for purposes of determining the FC stock owned by USP and Individual A under section 958(a)(2) and paragraph (b) of this section. Therefore, for purposes of determining the amount included in gross income under sections 951 and 951A, USP is treated as owning 81% (100% x 90% x 90%) of the FC stock under section 958(a), and Individual A is treated as owning 9% (100% x 90% x 10%) of the FC stock under section 958(a). Because USP and Individual A are both United States shareholders of FC, USP and Individual A determine their respective inclusions under sections 951 and 951A based on their ownership of FC stock under section 958(a).

(4) *Applicability date.* Paragraphs (d)(1) through (3) of this section apply to taxable years of foreign corporations beginning on or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**, and to taxable years of United States persons in which or with which such taxable years of foreign corporations end. For taxable years that precede the taxable years described in the preceding sentence, a domestic partnership may apply those

paragraphs to taxable years of a foreign corporation beginning after December 31, 2017, and to taxable years of the domestic partnership in which or with which such taxable years of the foreign corporation end, provided that the partnership, its partners that are United States shareholders of the foreign corporation, and other domestic partnerships that bear relationships described in section 267(b) or 707(b) to the partnership (and their United States shareholder partners) consistently apply paragraph (d) of this section with respect to all foreign corporations whose stock the domestic partnerships own within the meaning of section 958(a) (determined without regard to paragraph (d)(1) of this section).

* * * * *

■ **Par. 10.** Section 1.1502–51 is amended by revising the last sentence in paragraph (b) and adding paragraph (g)(2) to read as follows:

§ 1.1502–51 Consolidated section 951A.

* * * * *

(b) * * * In addition, see § 1.958–1(d).

* * * * *

(g) * * *

(2) *The last sentence of paragraph (b) of this section.* The last sentence of paragraph (b) of this section applies to taxable years of United States shareholders described in § 1.958–1(d)(4).

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2019–12436 Filed 6–14–19; 4:15 pm]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2019–0419]

RIN 1625–AA00

Safety Zone; USA Triathlon Age Group National Championships Lake Erie, Cleveland, OH

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to establish a temporary safety zone for certain waters of Lake Erie during the USA Triathlon National Championships. This action is necessary to provide for the safety of life on the navigable waters near Edgewater

Park, Cleveland, OH during the swim events of the multiple triathlons over the course of three days. This proposed rulemaking would prohibit persons and vessels from being in the safety zone unless authorized by the Captain of the Port Buffalo or a designated representative. We invite your comments on this proposed rulemaking.

DATES: Comments and related material must be received by the Coast Guard on or before July 22, 2019.

ADDRESSES: You may submit comments identified by docket number USCG–2019–0419 using the Federal eRulemaking Portal at <http://www.regulations.gov>. See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section for further instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions about this proposed rulemaking, call or email LT Ryan Junod, Chief of Waterways Management, U.S. Coast Guard Marine Safety Unit Cleveland; telephone 216–937–6004, email D09-SMB-SECBuffalo-WWM@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, Purpose, and Legal Basis

On January 29, 2019, USA Triathlon notified the Coast Guard that it will be conducting the USA Triathlon Age Group National Championships from 10:00 a.m. to 1:30 p.m. on August 09, 2019, from 5:00 a.m. to 5:30 p.m. on August 10, 2019, and from 5:00 a.m. to 12:00 p.m. on August 11, 2019. The swim portion of the multiple triathlon events will be held off Edgewater Park in Lake Erie, Cleveland, OH. Hazards from swim events include participants swimming in an area that has a high amount of recreational vessel traffic and interfering with vessels intending to operate in that location, as well as swimming within approaches to public and private marinas. The Captain of the Port Buffalo determined that potential hazards associated with the swim events would be a safety concern for anyone intending to participate in this event or for vessels that operate in their vicinity.

The purpose of this rulemaking is to protect the safety of the event participants and transiting vessels on

specified waters of Lake Erie before, during and after the scheduled event. The Coast Guard proposes this rulemaking under authority in 46 U.S.C. 70034 (previously 33 U.S.C. 1231).

III. Discussion of Proposed Rule

The Captain of the Port Buffalo proposes to establish a safety zone from 9:45 a.m. through 1:45 p.m. on August 09, 2019, from 4:45 a.m. through 5:45 p.m. on August 10, 2019, and from 4:45 a.m. through 12:15 p.m. on August 11, 2019. The safety zone would cover all navigable waters of Lake Erie, off of Edgewater Park, Cleveland OH, inside an area starting on shore at position 41°29'16" N, 081°44'49" W extending NW in a straight line position to 41°29'34" N, 081°45'02" W then NE in a straight line to position 41°29'43" N, 081°44'31" W, and SE back to shore at position 41°29'28" N, 081°44'22" W (NAD 83). The duration of the zone is intended to ensure the safety of vessels, participants, and these navigable waters before, during, and after the schedule events over the course of the three days. No vessel or person would be permitted to enter the safety zone without obtaining permission from the Captain of the Port or a designated representative.

IV. Regulatory Analyses

We developed this proposed rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders and we discuss First Amendment rights of protestors.

A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13771 directs agencies to control regulatory costs through a budgeting process. This NPRM has not been designated a "significant regulatory action," under Executive Order 12866. Accordingly, the NPRM has not been reviewed by the Office of Management and Budget, and pursuant to OMB guidance it is exempt from the requirements of Executive Order 13771.

This regulatory action determination is based on the conclusion that this rule is not a significant regulatory action. We anticipate that it will have minimal impact on the economy, will not interfere with other agencies, will not adversely alter the budget of any grant or loan recipients, and will not raise any novel legal or policy issues. The safety

zone created by this rule will be relatively small and enforced for a relatively short time. Also, the safety zone is designed to allow vessels to transit around it. Thus, restrictions on vessel movement within that particular area are expected to be minimal. Additionally, vessels may still transit through the safety zone when permitted by the Captain of the Port or a designated representative.

B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, as amended, requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small entities.

While some owners or operators of vessels intending to transit the safety zone may be small entities, for the reasons stated in section IV.A above, this proposed rule would not have a significant economic impact on any vessel owner or operator.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this proposed rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section. The Coast Guard will not retaliate against small entities that question or complain about this proposed rule or any policy or action of the Coast Guard.

C. Collection of Information

This proposed rule would not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

D. Federalism and Indian Tribal Governments

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this proposed rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, this proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes. If you believe this proposed rule has implications for federalism or Indian tribes, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

E. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

F. Environment

We have analyzed this proposed rule under Department of Homeland Security Directive 023–01 and Commandant Instruction 5090.1 (series), which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have made a preliminary determination that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This proposed rule involves a safety zone lasting 3 days that would prohibit entry within certain waters of Lake Erie, off of Edgewater Park, Cleveland, OH. Normally such actions are categorically excluded from

further review under paragraph L60(a) in Table 3–1 of U.S. Coast Guard Environmental Planning Implementing Procedures 5090.1. A preliminary Record of Environmental Consideration supporting this determination is available in the docket where indicated under **ADDRESSES**. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

G. Protest Activities

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places, or vessels.

V. Public Participation and Request for Comments

We view public participation as essential to effective rulemaking, and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation.

We encourage you to submit comments through the Federal eRulemaking Portal at <http://www.regulations.gov>. If your material cannot be submitted using <http://www.regulations.gov>, contact the person in the **FOR FURTHER INFORMATION CONTACT** section of this document for alternate instructions.

We accept anonymous comments. All comments received will be posted without change to <http://www.regulations.gov> and will include any personal information you have provided. For more about privacy and the docket, visit <http://www.regulations.gov/privacyNotice>.

Documents mentioned in this NPRM as being available in the docket, and all public comments, will be in our online docket at <http://www.regulations.gov> and can be viewed by following that website's instructions. Additionally, if you go to the online docket and sign up for email alerts, you will be notified when comments are posted or a final rule is published.

List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping

requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 165 as follows:

PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

■ 1. The authority citation for part 165 continues to read as follows:

Authority: 46 U.S.C. 70034, 70051; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 0170.1.

■ 2. Add § 165.T09–0419 to read as follows:

§ 165.T09–0419 Safety Zone; USA Triathlon Age Group National Championships; Lake Erie, Cleveland, OH.

(a) Location. The safety zone will encompass all waters of Lake Erie, off of Edgewater Park, Cleveland OH, inside an area starting on shore at position 41°29'16" N, 081°44'49" W extending NW in a straight line position to 41°29'34" N, 081°45'02" W then NE in a straight line to position 41°29'43" N, 081°44'31" W, and SE back to shore at position 41°29'28" N, 081°44'22" W (NAD 83).

(b) Enforcement Period. This rule will be enforced from 9:45 a.m. through 1:45 p.m. on August 09, 2019, from 4:45 a.m. through 5:45 p.m. on August 10, 2019, and from 4:45 a.m. through 12:15 p.m. on August 11, 2019.

(c) Regulations.

(1) In accordance with the general regulations in § 165.23 of this part, entry into, transiting, or anchoring within this safety zone is prohibited unless authorized by the Captain of the Port Buffalo or a designated on-scene representative.

(2) This safety zone is closed to all vessel traffic, except as may be permitted by the Captain of the Port Buffalo or a designated on-scene representative.

(3) The “on-scene representative” of the Captain of the Port Buffalo is any Coast Guard commissioned, warrant or petty officer who has been designated by the Captain of the Port Buffalo to act on his or her behalf.

(4) Vessel operators desiring to enter or operate within the safety zone must contact the Captain of the Port Buffalo or an on-scene representative to obtain permission to do so. The Captain of the Port Buffalo or an on-scene representative may be contacted via VHF Channel 16. Vessel operators given permission to enter or operate in the safety zone must comply with all directions given to them by the Captain

of the Port Buffalo, or an on-scene representative.

Dated: June 17, 2019.

Joseph S. Dufresne,

Captain, U.S. Coast Guard, Captain of the Port Buffalo.

[FR Doc. 2019–13181 Filed 6–20–19; 8:45 am]

BILLING CODE 9110–04–P

LIBRARY OF CONGRESS

Copyright Office

37 CFR Part 201

[Docket No. 2018–4]

Copyright Office Fees

AGENCY: U.S. Copyright Office, Library of Congress.

ACTION: Supplemental notice of proposed rulemaking.

SUMMARY: As part of its ongoing fee study, the Copyright Office proposes limited revisions to its previously proposed fee schedule relating to document recordation and new prospective group registration options. The proposed modifications would adjust the fee structure for document recordation from a fee formula based on the number of titles to a formula based on the number of works and alternate titles and registration numbers to which a document pertains, and make certain other clarifications. The Office is also noticing its intention to issue fees for its previously-proposed group registration options for short online literary works and for works contained on an album of music. The Office is providing an opportunity to the public to comment on these specific proposed changes before the Office's fee schedule is submitted to Congress.

DATES: Written comments must be received no later than 11:59 p.m. Eastern Time on July 22, 2019.

ADDRESSES: For reasons of government efficiency, the Copyright Office is using the [regulations.gov](http://www.regulations.gov) system for the submission and posting of public comments in this proceeding. All comments are therefore to be submitted electronically through [regulations.gov](http://www.regulations.gov). Specific instructions for submitting comments are available on the Copyright Office's website at <https://www.copyright.gov/rulemaking/feestudy2018/>. If electronic submission of comments is not feasible due to lack of access to a computer and/or the internet, please contact the Office using the contact information below for special instructions.