the expiration of the non-payment testing period, as described in § 1.6050P–1(b)(2)(iv).

* * * * *

(v) *Special rule for certain entities required to file in a year prior to 2008.* In the case of an entity described in section 6050P(c)(1)(A) or (c)(2)(D) required to file an information return in a tax year prior to 2008 due to an identifiable event described in paragraph (b)(2)(i)(H) of this section, and who failed to so file, the date of discharge is the first event, if any, described in paragraphs (b)(2)(i)(A) through (G) of this section that occurs after 2007.

* * * * *

(h) * * *

(1) *In general.* The rules in this section apply to discharges of indebtedness after December 21, 1996, except paragraphs (e)(1) and (e)(3) of this section, which apply to discharges of indebtedness after December 31, 1994, except paragraph (e)(5) of this section, which applies to discharges of indebtedness occurring after December 31, 2004, and except paragraphs (b)(2)(i)(H) and (b)(2)(v) of this section, which apply to discharges of indebtedness occurring after November 10, 2008.

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■ **Par. 4.** Section 1.6050P–1T is removed.

Approved: August 28, 2009.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

Michael F. Mundaca,

Acting Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. E9–22354 Filed 9–16–09; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[USCG–2009–0782]

RIN 1625–AA00

Safety Zone, Chicago Harbor, Navy Pier Southeast, Chicago, IL

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce the Navy Pier Southeast Safety Zone in Chicago Harbor from September 2, 2009, through September 26, 2009. This action is necessary and intended to ensure safety of life on the navigable waters immediately prior to, during, and immediately after fireworks events. This rule will establish restrictions upon and control movement of vessels in the specified area immediately prior to, during, and immediately after the fireworks events. During the enforcement period, no person or vessel may enter the safety zone without permission of the Captain of the Port Lake Michigan.

DATES: The regulations in 33 CFR 165.931 will be enforced during the times listed in the **SUPPLEMENTARY INFORMATION** from September 2, 2009, to September 26, 2009.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice, call or e-mail BM1 Adam Kraft, Prevention Department, Coast Guard Sector Lake Michigan, Milwaukee, WI; telephone 414–747–7154, e-mail *Adam.D.Kraft@uscg.mil.*

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the Safety Zone, Chicago Harbor, Navy Pier Southeast, Chicago, IL, as listed in 33 CFR 165.931, for the following events, dates, and times:

(1) *Navy Pier Wednesday Fireworks:* On September 2, 2009, from 9:15 p.m. through 9:45 p.m.; on September 16, 2009, from 9 p.m. through 9:30 p.m.;

(2) *Navy Pier Friday Fireworks:* On September 18, 2009, from 8:45 p.m. through 9:20 p.m.; on September 25, 2009, from 8:45 p.m. through 9:20 p.m.;

(3) *Navy Pier Saturday Fireworks:* On September 5, 2009, from 10 p.m. through 10:40 p.m.; on September 19, 2009, from 8:45 p.m. through 9:20 p.m.; on September 26, 2009, from 8:45 p.m. through 9:20 p.m.; and

(4) *Navy Pier Sunday Fireworks;* On September 6, 2009, from 9:15 p.m. through 9:45 p.m.

All vessels must obtain permission from the Captain of the Port or a designated representative to enter, move within, or exit the safety zone. Vessels and persons granted permission to enter the safety zone shall obey all lawful orders or directions of the Captain of the Port or the designated representative. While within a safety zone, all vessels shall operate at the minimum speed necessary to maintain a safe course.

This notice is issued under authority of 33 CFR 165.931 Safety Zone, Chicago Harbor, Navy Pier Southeast, Chicago, IL. and 5 U.S.C. 552(a). In addition to this notice in the **Federal Register,** the Coast Guard will provide the maritime community with advance notification of these enforcement periods via broadcast Notice to Mariners or Local Notice to Mariners. The Captain of the Port will issue a Broadcast Notice to Mariners notifying the public when enforcement of the safety zone established by this section is suspended. If the Captain of the Port determines that the safety zone need not be enforced for the full duration stated in this notice, he or she may use a Broadcast Notice to Mariners to grant general permission to enter the safety zone. The Captain of the Port or the designated representative may be contacted via VHF–FM Channel 16.

Dated: August 26, 2009.

L. Barndt,

Captain, U.S. Coast Guard, Captain of the Port Lake Michigan.

[FR Doc. E9–22359 Filed 9–16–09; 8:45 am]

BILLING CODE 4910–15–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

46 CFR Parts 12 and 15

[USCG–2007–27761]

RIN 1625–AB16

Large Passenger Vessel Crew Requirements

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: This rule finalizes, with minor non-substantive changes, the amendments to Coast Guard regulations on merchant mariner documentation which were published as an interim rule with request for comments on April 24, 2007. These amendments implement section 3509 of the John Warner National Defense Authorization Act for Fiscal Year 2007 (Warner Act), which allows for the issuance of merchant mariner's documents (MMDs), (which have since been consolidated by the Coast Guard into merchant mariner credentials (MMCs)), to certain non-resident aliens for service in the steward's departments of U.S. flag large passenger vessels endorsed for coastwise trade. Prior to publication of the interim rule, the regulations prohibited the Coast Guard from issuing MMDs, which are required for service on large passenger vessels, to non-resident aliens. Specifically, this rule finalizes the amendments to Coast Guard regulations allowing the Coast Guard to issue MMCs to qualified non-resident aliens who are authorized to be employed in the United States, the amendments setting the requirements these aliens must meet in order to qualify for MMCs, and the requirements