The assistance of persons from outside the IRS or Chief Counsel promotes efficient administration and enforcement of laws administered by the IRS, by providing specialized knowledge, skills, or abilities that the IRS officers or employees assigned to the case may not possess. For example, outside persons often assist the IRS in matters involving transfer pricing. To clarify the role of these outside persons, these temporary regulations expressly provide that when an IRS officer or employee summons a taxpayer or other witness to produce books, papers, records, or other data and/or to give testimony, an outside person hired by the IRS or Chief Counsel authorized to receive returns or return information pursuant to section 6103(n) may receive the summoned books, papers, records, or other data and take the testimony of the witness under oath.

When the IRS hires an outside person to assist an IRS officer or employee to review books and papers, analyze data, or take testimony from a summoned witness, the IRS will ensure that the inherently governmental functions associated with section 7602, for example, deciding whether to issue a summons, deciding whom to summon, what information must be produced or who will be required to testify, and issuing the summons, will still be performed by an IRS officer or employee. The contractors' role will be limited to functions that are not inherently governmental, such as taking testimony by asking questions, reviewing books or papers, or analyzing other data. As a further safeguard, the temporary regulations expressly provide that any contractor that the IRS authorizes to ask questions of a summoned witness testifying under oath must do so in the presence and under the guidance of an IRS officer or employee.

The conclusion that contractors may receive summoned books and papers, analyze data, and question summoned witnesses is consistent with Treas. Reg. § 301.7602–2(c)(1)(i)(B) and (c)(1)(ii) *Example* 2. Under those rules, which implement the provision requiring notice to the taxpayer of contacts by IRS officers or employees with third parties, contractors (in this case appraisers) are treated in the same manner as IRS officers or employees when they contact industry experts to discuss a taxpayer's business.

The temporary regulations are effective for summons interviews conducted on or after June 18, 2014. The applicability of the temporary regulations will expire on June 16, 2017.

Special Analyses

It has been determined that this Treasury Decision is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. The IRS has determined that sections 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) do not apply to these regulations and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, the IRS will submit these temporary regulations to the Chief Counsel for Advocacy of the Small Business Administration for comments about the regulations' impact on small business.

Drafting Information

The principal author of these regulations is A M Gulas of the Office of Associate Chief Counsel (Procedure and Administration).

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.**

The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 301.7602–1T is added to read as follows:

§ 301.7602–1T Examination of books and witnesses (temporary).

(a) [Reserved]. For further guidance, see § 301.7602–1(a).

(b) through (b)(2) [Reserved]. For further guidance, see § 301.7602–1(b) through (b)(2).

(b)(3) *Participation of a person described in section 6103(n).* For purposes of this paragraph (b), a person authorized to receive returns or return information under section 6103(n) and § 301.6103(n)–1(a) of the regulations may receive and examine books, papers, records, or other data produced in compliance with the summons and, in the presence and under the guidance of an IRS officer or employee, participate fully in the interview of the witness summoned by the IRS to provide testimony under oath. Fully participating in an interview includes, but is not limited to, receipt, review, and use of summoned books, papers, records, or other data; being present during summons interviews; questioning the person providing testimony under oath; and asking a summoned person's representative to clarify an objection or assertion of privilege.

(c) [Reserved]. For further guidance, see § 301.7602–1(c).

(d) *Effective/applicability date.* This section applies to summons interviews conducted on or after June 18, 2014.

(e) *Expiration date.* The applicability of this section expires on or before June 16, 2017.

Heather C. Maloy,

Acting Deputy Commissioner for Services and Enforcement.

Approved: June 9, 2014

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2014–14265 Filed 6–17–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG–2013–0214]

Safety Zones; Recurring Events in Captain of the Port Duluth Zone—Point to LaPointe Swim

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce the safety zone in 33 CFR 165.943 for the Point to LaPointe Swim in LaPointe, WI from 7:20 a.m. through 10 a.m. on August 2, 2014. This action is necessary to protect participants and spectators during the Point to LaPointe swim. During the enforcement period, entry into, transiting, or anchoring within the safety zone is prohibited unless authorized by the Captain of the Port Duluth or his designated on-scene representative.

DATES: The regulations in 33 CFR 165.943(b) will be enforced from 7:20 a.m. through 10 a.m. on August 2, 2014, for the Point to LaPointe Swim safety zone, § 165.943(a)(7).

FOR FURTHER INFORMATION CONTACT: If you have questions on this document, call or email LT Judson Coleman, Chief of Waterways Management, Coast Guard; telephone (218) 725–3818, email *Judson.A.Coleman@uscg.mil*.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the safety zone for the annual Point to LaPointe Swim in 33 CFR 165.943(a)(7) from 7:20 a.m. through 10 a.m. on August 2, 2014 on all waters between Bayfield, WI and Madeline Island, WI within an imaginary line created by the following coordinates: 46°48′50.97″ N, 090°48′44.28″ W, moving southeast to 46°46′44.90″ N, 090°47′33.21″ W, then moving northeast to 46°46′52.51″ N, 090°47′17.14″ W, then moving northwest to 46°49′03.23″ N, 090°48′25.12″ W and finally running back to the starting point.

Entry into, transiting, or anchoring within the safety zone is prohibited unless authorized by the Captain of the Port Duluth or his designated on-scene representative. The Captain of the Port's designated on-scene representative may be contacted via VHF Channel 16.

This document is issued under authority of 33 CFR 165.943 and 5 U.S.C. 552(a). In addition to this publication in the **Federal Register**, the Coast Guard will provide the maritime community with advance notification of the enforcement of this safety zone via Broadcast Notice to Mariners. The Captain of the Port Duluth or his on-scene representative may be contacted via VHF Channel 16.

Dated: June 4, 2014.

A.H. Moore, Jr.,

Commander, U.S. Coast Guard, Captain of the Port Duluth.

[FR Doc. 2014–14236 Filed 6–17–14; 8:45 am]

BILLING CODE 9110–04–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG–2014–0061]

RIN 1625–AA00

Safety Zones; Annually Recurring Events in Coast Guard Southeastern New England Captain of the Port Zone

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is amending the safety zones for the ''RI Air National Guard Air Show'' and the ''Swim Buzzards Bay'' events. This amendment adds an additional month to the eligible dates for which the Safety Zones apply to each of these two events.

DATES: This rule is effective July 18, 2014.

ADDRESSES: Documents mentioned in this preamble are part of docket USCG–2014–0061. To view documents mentioned in the preamble as being available in the docket, go to *http://www.regulations.gov*, type the docket number in the ''SEARCH'' box and click ''SEARCH.'' Click on Open Docket Folder on the line associated with this rulemaking. You may also visit the Docket Management Facility in Room W12–140 on the ground floor of the Department of Transportation West Building, 1200 New Jersey Avenue SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call Mr. Edward G. LeBlanc at Coast Guard Sector Southeastern New England, 401–435–2351. If you have questions on viewing the docket, please call Renee V. Wright, Program Manager, Docket Operations, telephone 202–366–9826.

SUPPLEMENTARY INFORMATION:

Table of Acronyms

DHS Department of Homeland Security
FR Federal Register
NPRM Notice of Rulemaking

A. Regulatory History and Information

On April 8, 2014, we published a notice of rulemaking (NPRM) entitled ''Safety Zones; Annually Recurring Events in Coast Guard Southeastern New England Captain of the Port Zone'' in the **Federal Register** (79 FR 19302). We received no comments on the rule.

B. Basis and Purpose

The legal basis for this rule is 33 U.S.C. 1231, 46 U.S.C. Chapter 701, 3306, 3703; 50 U.S.C. 191, 195; Public Law 107–295, 116 Stat. 2064; and Department of Homeland Security Delegation No. 0170.1, which collectively authorize the Coast Guard to define safety zones.

On May 22, 2012, the Coast Guard published a Final Rule in the **Federal Register** (77 FR 30188–30194) that amended certain established permanent safety zones for numerous recurring marine events within Coast Guard Sector Southeastern New England. For each recurring marine event a range of eligible dates is included in the Table to 33 CFR 165.173. The Coast Guard is amending the safety zones at section 6.2 (RI Air National Guard Air Show) and 7.12 (Swim Buzzards Bay) of the Table contained in 33 CFR 165.173. This amendment adds an additional month to the eligible dates for which the safety zones at 33 CFR 165.173 apply to each of these two events.

C. Background

For the Air Show, the month of May is added to June and July, so that the safety zone at 33 CFR 165.173 now applies to one weekend in May, June, or July, rather than just June or July as was applicable under the original regulation being amended.

For the Swim, the month of June is added to July and August, so that the safety zone at 33 CFR 165.173 applies to one Saturday or Sunday in June, July, or August, rather than just July or August as was applicable under the original regulation being amended.

These revisions provide a larger window of eligible dates for the sponsors of each event to better coordinate with other waterway users, major participants, and state and local safety officials.

D. Discussion of Comments, Changes and the Final Rule

No comments were received, and no changes were made to the language contained in the NPRM.

E. Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on these statutes and executive orders.

1. Regulatory Planning and Review

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, as supplemented by Executive Order 13563, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order.

We expect the economic impact of this rule to be so minimal that a full Regulatory Evaluation is unnecessary. Although this regulation may have some impact on the public, the potential impact will be minimized for the following reasons: The Air Show will be limited to only a single three-day weekend period (Friday, Saturday, and Sunday) potentially in the month of May, and the Air Show has occurred annually for many years with no negative public comments or concerns regarding impacts to navigation. The Swim will be limited to only a single