

**SUMMARY:** This document contains corrections to final regulations (TD 9673) that were published in the **Federal Register** on Wednesday, July 2, 2014 (79 FR 37633). The final regulations are relating to the use of longevity annuity contracts in tax qualified defined contribution plans.

**DATES:** This correction is effective August 6, 2014 and applicable beginning July 2, 2014.

**FOR FURTHER INFORMATION CONTACT:** Jamie Dvoretzky, at (202) 317-6799 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9673) that are the subject of this correction is under section 401(a) of the Internal Revenue Code.

**Need for Correction**

As published, the final (TD 9673) contains errors that may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

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

■ **Par. 2.** Section 1.401(a)(9)–6 is corrected by revising paragraph (c)(4)(i) introductory text, the second sentence of paragraph (d)(1)(ii)(B), and paragraph (d)(3)(i) to read as follows:

**§ 1.401(a)(9)–6 Required minimum distributions for defined benefit plans and annuity contracts.**

\* \* \* \* \*

(c) \* \* \*

(4) \* \* \*

(i) \* \* \* In lieu of a life annuity payable to a designated beneficiary under paragraph (c)(1) or (2) of this A–17, a QLAC is permitted to provide for a benefit to be paid to a beneficiary after the death of the employee in an amount equal to excess of—

\* \* \* \* \*

(d) \* \* \*

(1) \* \* \*

(ii) \* \* \*

(B) \* \* \* If the excess premium (including the fair market value of an

annuity contract that is not intended to be a QLAC, if applicable) is returned to the non-QLAC portion of the employee's account after the last valuation date for the calendar year in which the excess premium was originally paid, then the employee's account balance for that calendar year must be increased to reflect that excess premium in the same manner as an employee's account balance is increased under A–2 of § 1.401(a)(9)–7 to reflect a rollover received after the last valuation date.

\* \* \* \* \*

(3) \* \* \*

(i) *Structural deficiency.* If a contract fails to be a QLAC at any time for a reason other than an excess premium described in paragraph (d)(1)(ii) of this A–17, then as of the date of purchase the contract will not be treated as a QLAC (for purposes of A–3(d) of § 1.401(a)(9)–5) or as a contract that is intended to be a QLAC (for purposes of paragraph (b) of this A–17).

\* \* \* \* \*

**Martin V. Franks,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2014–18547 Filed 8–5–14; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 1 and 602**

[TD 9673]

RIN 1545–BK23

**Longevity Annuity Contracts; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9673) that were published in the **Federal Register** on Wednesday, July 2, 2014 (79 FR 37633). The final regulations are relating to the use of longevity annuity contracts in tax qualified defined contribution plans. **DATES:** This correction is effective August 6, 2014 and applicable beginning July 2, 2014.

**FOR FURTHER INFORMATION CONTACT:** Jamie Dvoretzky, at (202) 317–6799 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9673) that are the subject of this correction is

under section 401(a) of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9673) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the final regulations (TD 9673), that are the subject of FR Doc. 2014–15524, are corrected as follows:

1. On page 37634, third column, in the preamble, first line from the top of the page, the language “premium payments will be taken into” is corrected to read “premium payments would be taken into”.

2. On page 37636, first column, in the footnotes, the seventh line from the bottom of the page, the language “411(a) of the Code). Section 205(e)(2) of the” is corrected to read “411(a). Section 205(e)(2) of the”.

3. On page 37637, first column, in the preamble, under the paragraph heading “II. IRAs”, the first sentence is removed.

**Martin V. Franks,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 2014–18558 Filed 8–5–14; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE INTERIOR**

**Office of Surface Mining Reclamation and Enforcement**

**30 CFR Part 943**

[SATS No. TX–066–FOR; Docket ID: OSM–2014–0001; S1D1SSS08011000SX066A0006 7F144S180110; S2D2SSS08011000SX0 66A00033F14XS501520]

**Texas Regulatory Program**

**AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.

**ACTION:** Final rule; approval of amendment.

**SUMMARY:** We, the Office of Surface Mining Reclamation and Enforcement (OSMRE), are approving an amendment to the Texas regulatory program (Texas program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Texas proposed revisions to its regulations regarding annual permit fees. Texas revised its program at its own initiative to raise revenues sufficient to cover its anticipated share of costs to administer the coal regulatory program and to encourage mining companies to more quickly reclaim lands and request bond

release, thereby fulfilling SMCRA's purpose of assuring the reclamation of mined land as quickly as possible.

**DATES:** Effective August 6, 2014.

**FOR FURTHER INFORMATION CONTACT:** Elaine Ramsey, Director, Tulsa Field Office. Telephone: (918) 581-6430. Email: [eramsey@osmre.gov](mailto:eramsey@osmre.gov).

**SUPPLEMENTARY INFORMATION:**

- I. Background on the Texas Program
- II. Submission of the Amendment
- III. OSMRE's Findings
- IV. Summary and Disposition of Comments
- V. OSMRE's Decision
- VI. Procedural Determinations

**I. Background on the Texas Program**

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its State program includes, among other things, "a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of this Act . . . ; and rules and regulations consistent with regulations issued by the Secretary pursuant to this Act." See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Texas program effective February 16, 1980. You can find background information on the Texas program, including the Secretary's findings, the disposition of comments, and the conditions of approval, in the February 27, 1980, **Federal Register** (45 FR 13008). You can find later actions on the Texas program at 30 CFR 943.10, 943.15, and 943.16.

**II. Submission of the Amendment**

By letter dated December 19, 2013 (Administrative Record No. TX-703), and on their own initiative, Texas sent us an amendment to its program under SMCRA (30 U.S.C. 1201 et seq.). We announced receipt of the proposed amendment in the March 10, 2014, **Federal Register** (79 FR 13264). In the same document, we opened the public comment period and provided an opportunity for a public hearing or meeting on the adequacy of the amendment. We did not hold a public hearing or meeting, because no one requested one. The public comment period ended on April 10, 2014. We did not receive any public comments.

**III. OSMRE's Findings**

The following are the findings we made concerning the amendment under SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17. We are

approving the amendment as described below.

*16 Texas Administrative Code (TAC) Section 12.108 Permit Fees*

Texas proposed to revise its regulations at 16 TAC Sections 12.108(b)(1)-(3), adjusting the annual coal mining permit fees for calendar years 2013 and 2014. Fees for mining activities during calendar year 2013 must be paid by coal mine operations by March 15, 2014, which is in Texas' 2014 fiscal year. Similarly, fees for mining activities during calendar year 2014 are due by March 15, 2015, which is in Texas' 2015 fiscal year.

By this amendment, Texas is:

(1) Decreasing the current fee in paragraph (b)(1) from \$154.00 to \$84.00 for each acre of land within the permit area on which coal or lignite was actually removed during the calendar year;

(2) Increasing the current fee in paragraph (b)(2) from \$10.40 to \$12.00 for each acre of land within a permit area covered by a reclamation bond on December 31st of the year; and

(3) Decreasing the current fee in paragraph (b)(3) from \$6,900.00 to \$6,540.00 for each permit in effect on December 31st of the year.

The Federal regulations at 30 CFR 777.17 provide that applications for surface coal mining permits must be accompanied by a fee determined by the regulatory authority. The Federal regulations also provide that the fees may be less than, but not more than, the actual or anticipated cost of reviewing, administering, and enforcing the permit.

Texas' amendment describes how its coal mining regulatory program is funded. Texas operates on a biennial budget which appropriates general revenue funds for permitting and inspecting coal mining facilities within the State. This appropriation is contingent on the Railroad Commission of Texas (Commission) assessing fees sufficient to generate revenue to recover the general revenue appropriation. When calculating anticipated costs to the Commission for regulating coal mining activity, Texas anticipates OSMRE will provide some grant funding for regulatory program costs based on Section 705(a) of SMCRA. Texas has estimated that annual fees at the revised amounts in this amendment will result in revenue that, when coupled with permit application fees, is expected to provide for more than 50 percent of the anticipated regulatory program costs during each year of the biennium. OSMRE agrees that this is a reasonable expectation in light of the Administration's proposed fiscal year

2015 budget which reduces overall funding to states and may result in them receiving less than fifty percent of their anticipated regulatory program costs.

Texas adjusts its fees biennially to recover the amounts expended from state appropriations in accordance with a formula and schedule agreed to in 2005 by the coal mining industry and the Commission. This amendment represents the fifth adjustment to surface mining fees based upon that agreement.

We find that Texas' fee changes are consistent with the discretionary authority provided by the Federal regulation at 30 CFR 777.17. Therefore, OSMRE approves Texas' proposed permit fees, recognizing that Texas has a process to adjust its fees to cover the cost of its regulatory program not covered by the Federal grant.

**IV. Summary and Disposition of Comments**

*Public Comments*

We asked for public comments on the amendment, but did not receive any.

*Federal Agency Comments*

On January 9, 2014, pursuant to 30 CFR 732.17(h)(11)(i) and Section 503(b) of SMCRA, we requested comments on the amendment from various Federal agencies with an actual or potential interest in the Texas program (Administrative Record No. TX-703.01). We did not receive any comments.

*Environmental Protection Agency (EPA) Concurrence and Comment*

Under 30 CFR 732.17(h)(11)(ii), we are required to get written concurrence from EPA for those provisions of the program amendment that relate to air or water quality standards issued under the authority of the Clean Water Act (33 U.S.C. 1251 et seq.) or the Clean Air Act (42 U.S.C. 7401 et seq.). None of the revisions that Texas proposed to make in this amendment pertain to air or water quality standards. Therefore, we did not ask EPA to concur on the amendment. However, on January 9, 2014, under 30 CFR 732.17(h)(11)(i), we requested comments from the EPA on the amendment (Administrative Record No. TX-703.1). The EPA did not respond to our request.

*State Historical Preservation Officer (SHPO) and the Advisory Council on Historic Preservation (ACHP)*

Under 30 CFR 732.17(h)(4), we are required to request comments from the SHPO and ACHP on amendments that may have an effect on historic properties. On January 9, 2014, we requested comments on Texas'

amendment (Administrative Record No. TX-703.01), but neither the SHPO nor ACHP responded to our request.

#### V. OSMRE's Decision

Based on the above findings, we approve the amendment Texas submitted to the OSMRE on December 19, 2013 (Administrative Record No. TX-703).

To implement this decision, we are amending the Federal regulations at 30 CFR Part 943 that codify decisions concerning the Texas program. We find that good cause exists under 5 U.S.C. 553(d)(3) to make this final rule effective immediately. Section 503(a) of SMCRA requires that the State's program demonstrate that it has the capability of carrying out the provisions of the Act and meeting its purposes. Making this rule effective immediately will expedite that process. SMCRA requires consistency of state and Federal standards.

#### VI. Procedural Determinations

##### *Executive Order 12630—Taking*

This rule does not have takings implications. This determination is based on the analysis performed for the counterpart Federal regulation.

##### *Executive Order 12866—Regulatory Planning and Review*

This rule is exempt from review by the Office of Management and Budget (OMB) under Executive Order 12866.

##### *Executive Order 12988—Civil Justice Reform*

The Department of the Interior has conducted the reviews required by Section 3 of Executive Order 12988 and has determined that this rule meets the applicable standards of Subsections (a) and (b) of that Section. However, these standards are not applicable to the actual language of state regulatory programs and program amendments, because each program is drafted and promulgated by a specific state, not by OSMRE. Under sections 503 and 505 of SMCRA (30 U.S.C. 1253 and 1255) and the Federal regulations at 30 CFR 730.11, 732.15, and 732.17(h)(10), decisions on proposed state regulatory programs and program amendments submitted by the states must be based solely on a determination of whether the submittal is consistent with SMCRA and its implementing Federal regulations and whether the other requirements of 30 CFR Parts 730, 731, and 732 have been met.

##### *Executive Order 13132—Federalism*

This rule does not have Federalism implications. SMCRA delineates the

roles of the Federal and state governments with regard to the regulation of surface coal mining and reclamation operations. One of the purposes of SMCRA is to "establish a nationwide program to protect society and the environment from the adverse effects of surface coal mining operations." Section 503(a)(1) of SMCRA requires that state laws regulating surface coal mining and reclamation operations be "in accordance with" the requirements of SMCRA, and Section 503(a)(7) requires that state programs contain rules and regulations "consistent with" regulations issued by the Secretary pursuant to SMCRA.

##### *Executive Order 13175—Consultation and Coordination With Indian Tribal Governments*

In accordance with Executive Order 13175, we have evaluated the potential effects of this rule on Federally-recognized Indian tribes and have determined that the rule does not have substantial direct effects 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. The basis for this determination is that our decision is on a State regulatory program and does not involve Federal regulations involving Indian lands.

##### *Executive Order 13211—Regulations That Significantly Affect the Supply, Distribution, or Use of Energy*

On May 18, 2001, the President issued Executive Order 13211, which requires agencies to prepare a Statement of Energy Effects for a rule that is (1) considered significant under Executive Order 12866, and (2) likely to have a significant adverse effect on the supply, distribution, or use of energy. Because this rule is exempt from review under Executive Order 12866 and is not expected to have a significant adverse effect on the supply, distribution, or use of energy, a Statement of Energy Effects is not required.

##### *National Environmental Policy Act*

This rule does not require an environmental impact statement because Section 702(d) of SMCRA (30 U.S.C. 1292(d)) provides that agency decisions on proposed State regulatory program provisions do not constitute major Federal actions within the meaning of Section 102(2)(C) of the National Environmental Policy Act (42 U.S.C. 4332(2)(C)).

##### *Paperwork Reduction Act*

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 et seq.).

##### *Regulatory Flexibility Act*

The Department of the Interior certifies that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.). The State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions for the counterpart Federal regulations.

##### *Small Business Regulatory Enforcement Fairness Act*

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule: (a) Does not have an annual effect on the economy of \$100 million; (b) Will not cause a major increase in costs or prices for consumers, individual industries, Federal, state, or local government agencies, or geographic regions; and (c) Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises. This determination is based upon the fact that the State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the Federal regulation was not considered a major rule.

##### *Unfunded Mandates*

This rule will not impose an unfunded mandate on state, local, or tribal governments or the private sector of \$100 million or more in any given year. This determination is based upon the fact that the State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the Federal regulation did not impose an unfunded mandate.

**List of Subjects in 30 CFR Part 943**  
 Intergovernmental relations, Surface mining.  
 Dated: May 28, 2014.  
**Ervin J. Barchenger,**  
*Regional Director, Mid-Continent Region.*  
 For the reasons set out in the preamble, 30 CFR Part 943 is amended as set forth below:

**PART 943—TEXAS**  
 ■ 1. The authority citation for Part 943 continues to read as follows:  
**Authority:** 30 U.S.C. 1201 et seq.  
 ■ 2. Section 943.15 is amended in the table by adding a new entry in chronological order by “Date of final publication” to read as follows:

**§ 943.15 Approval of Texas regulatory program amendments.**  
 \* \* \* \* \*

Original amendment submission date	Date of final publication	Citation/Description
* * * * *	* * * * *	* * * * *
December 19, 2013 .....	August 6, 2014 .....	16 TAC 12.108(b)(1)–(3).

[FR Doc. 2014–18643 Filed 8–5–14; 8:45 am]  
**BILLING CODE 4310–05–P**

**DEPARTMENT OF HOMELAND SECURITY**  
**Coast Guard**  
**33 CFR Part 165**  
**[Docket No. USCG–2014–0722]**  
**Safety Zones; Recurring Events in Captain of the Port Duluth Zone—Superior Man Triathlon**

**AGENCY:** Coast Guard, DHS.  
**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce its safety zone for the Superior Man Triathlon in Duluth, MN from 6 a.m. through 9 a.m. on August 24, 2014. This action is necessary to protect participants during the swimming portion of the Superior Man Triathlon. 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 6 a.m. through 9 a.m. on August 24, 2014, for the Superior Man Triathlon safety zone, § 165.943(a)(8).

**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](mailto:Judson.A.Coleman@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the safety zone for the annual Superior Man Triathlon in 33 CFR 165.943(a)(8) from 6 a.m. through 9 a.m. on August 24, 2014 on all waters of the Duluth Harbor Basin,

Northern Section, including the Duluth Entry encompassed in an imaginary line beginning at point 46°46’36.12” N 092°06’06.99” W, running southeast to 46°46’32.75” N 092°06’01.74” W, running northeast to 46°46’45.92” N 092°05’45.18” W, running northwest to 46°46’49.47” N 092°05’49.35” W and finally running southwest 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: July 21, 2014.  
**A.H. Moore, Jr.,**  
*Commander, U.S. Coast Guard, Captain of the Port Duluth.*

[FR Doc. 2014–18601 Filed 8–5–14; 8:45 am]  
**BILLING CODE 9110–04–P**

**DEPARTMENT OF HOMELAND SECURITY**  
**Coast Guard**  
**33 CFR Part 165**  
**[Docket Number USCG–2014–0635]**  
**Safety Zone; Gay Games 9 Open Water Swim, Lake Erie, Edgewater Park, Cleveland, OH**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary safety zone on Lake Erie, Edgewater Park, Cleveland, OH, for an open water swim event. This temporary safety zone is necessary to protect swimmers from vessels operating in the area. This safety zone will restrict vessels from a portion of Lake Erie during the Gay Games 9 Open Water swimming event.

**DATES:** This temporary final rule is effective from 8 a.m. until 1 p.m. on August 10, 2014.

**ADDRESSES:** Documents mentioned in this preamble are part of docket [USCG–2014–0635]. To view documents mentioned in this 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 or email LTJG Amanda Cost, Chief of Waterways Management, U.S. Coast Guard Sector Buffalo; telephone 716–843–9343, email [SectorBuffaloMarineSafety@uscg.mil](mailto:SectorBuffaloMarineSafety@uscg.mil). If you have questions on viewing the docket, call Ms. Cheryl Collins, Program Manager, Docket Operations, telephone 202–366–9826 or 1–800–647–5527.

**SUPPLEMENTARY INFORMATION:**  
**Table of Acronyms**  
 DHS Department of Homeland Security  
 FR Federal Register  
 NPRM Notice of Proposed Rulemaking  
 TFR Temporary Final Rule