

(1) In the Office of Programs/ Operations: The Retirement Claims Manual, RCM Circulars, Special Services Manual, Policy Decisions, Procedural Memoranda containing information on the adjudication of claims not contained in the Retirement Claims Manual or in RCM Circulars, Field Operating Manual (Parts I and VI), FOM Circulars and Memoranda, the Occupational Disability Rating Schedule, Adjudication Instruction Manual, memorandum instructions on adjudication, and circular letters of instruction to railroad officials.

(2) In the Office of Programs/Policy and Systems: The Instructions to Employers, and Circular Letters to Employers.

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(5) Field offices shall also make available to the extent practicable such of these materials and indexes as are furnished them in the ordinary course of business.

**PART 320—INITIAL DETERMINATIONS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT AND REVIEWS OF AND APPEALS FROM SUCH DETERMINATIONS**

■ 4. The authority citation for part 320 continues to read as follows:

Authority: 45 U.S.C. 355 and 362(l).

■ 5. In § 320.6, paragraph (c) introductory text is revised to read as follows:

**§ 320.6 Adjudicating office.**

\* \* \* \* \*

(c) *Field Service-Headquarters.* Field Service-Headquarters staff are authorized to make determinations on any of the issues listed in paragraph (b) of this section. In addition, Field Service-Headquarters staff are authorized to make initial determinations on the following issues:

\* \* \* \* \*

■ 6. In § 320.10, paragraph (c) is revised to read as follows:

**§ 320.10 Reconsideration of initial determination.**

\* \* \* \* \*

(c) *Notice of decision.* The adjudicating office shall, as soon as possible, render a decision on the request for reconsideration. If a decision rendered by a district office, as the adjudicating office, sustains the initial determination, either in whole or in part, the decision shall be referred to the appropriate Field Service-Headquarters staff for review prior to issuance. The party who requested reconsideration shall be notified, in writing, of the

decision on reconsideration no later than 15 days from the date of the decision or, where the Field Service-Headquarters staff has conducted a review of the decision, within 7 days following the completion of the review. If the decision results in denial of benefits, the claimant shall be notified of the right to appeal as provided in § 320.12 of this part. If the decision results in payment of benefits, the base-year employer(s) shall be notified of the right to appeal as provided in § 320.12 of this part.

\* \* \* \* \*

**PART 345—EMPLOYERS' CONTRIBUTIONS AND CONTRIBUTION REPORTS**

■ 7. The authority citation for part 345 continues to read as follows:

Authority: 45 U.S.C. 362(l).

■ 8. Revise § 345.202 to read as follows:

**§ 345.202 Consolidated employer records.**

(a) *Establishing a consolidated employer record.* Two or more employers that are under common ownership or control may request the Board to consolidate their individual employer records into a joint individual employer record. Such joint individual employer record shall be treated as though it were a single employer record. A request for such consolidation shall be made to the Director of Policy and Systems, and such consolidation shall be effective commencing with the calendar year following the year of the request.

(b) *Discontinuance of a consolidated employer record.* Two or more employers that have established and maintained a consolidated employer record will be permitted to discontinue such consolidated record only if the individual employers agree to an allocation of the consolidated employer record and such allocation is approved by the Director of Policy and Systems. The discontinuance of the consolidated record shall be effective commencing with the calendar year following the year of the Director of Policy and Systems' approval.

■ 9. In § 345.307 paragraphs (a) and (b) are revised to read as follows:

**§ 345.307 Rate protest.**

(a) *Request for reconsideration.* An employer may appeal a determination of a contribution rate computed under this part by filing a request for reconsideration with the Director of Policy and Systems within 90 days after the date on which the Board notified the employer of its rate of contribution for

the next ensuing calendar year. Within 45 days of the receipt of a request for reconsideration, the Director shall issue a decision on the protest.

(b) *Appeal to the Board.* An employer aggrieved by the decision of the Director of Policy and Systems under paragraph (a) of this section may appeal to the Board. Such appeal shall be filed with the Secretary to the Board within 30 days after the date on which the Director notified the employer of the decision on reconsideration. The Board may decide such appeal without a hearing or, in its discretion, may refer the matter to a hearings officer pursuant to part 319 of this chapter.

\* \* \* \* \*

Dated: March 11, 2015.

**Martha P. Rico,**

*Secretary to the Board, By Authority of the Board.*

[FR Doc. 2015-05888 Filed 3-16-15; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Office of the Secretary**

**31 CFR Part 1**

**RIN 1505-AC37**

**Privacy Act of 1974; Implementation**

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Final rule.

**SUMMARY:** In accordance with the Privacy Act of 1974, as amended, the Department of the Treasury (Treasury) gives notice of an amendment to update its Privacy Act regulations to add an exemption from certain provisions of the Privacy Act for a system of records related to the Internal Revenue Service Return Preparer Office.

**DATES:** *Effective date:* March 17, 2015.

**FOR FURTHER INFORMATION CONTACT:** David Silverman, Management and Program Analyst, Privacy, Governmental Liaison and Disclosure, 1111 Constitution Ave. NW., Washington, DC 20224. Phone: (202) 317-6452 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** On behalf of the Internal Revenue Service Treasury published a system of records notice at 76 FR 70813, November 15, 2011, establishing a new system of records entitled "Treasury/IRS 37.111—Preparer Tax Identification Number Records."

Treasury also published a proposed rule at 76 FR 71293, on November 17, 2011, that would amend 31 CFR 1.36(g)(1)(vii).

The proposed rule would exempt the new system of records (Treasury/IRS 37.111) from certain provisions of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2).

The proposed rule requested that the public submit comments to the Internal Revenue Service, Return Preparer Office, and no comments were received. Accordingly, Treasury is hereby giving notice that the system of records entitled “Treasury/IRS 37.111—Preparer Tax Identification Number Records” is exempt from certain provisions of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2) as set forth in the proposed rule.

This final rule is not a “significant regulatory action” under Executive Order 12866.

Pursuant to the requirements of the Regulatory Flexibility Act (RFA), 5 U.S.C. 601–612, it is hereby certified that this rule will not have significant economic impact on a substantial

number of small entities. This certification is based on the fact that the final rule affects individuals and not small entities. The term “small entity” is defined to have the same meaning as the terms “small business,” “small organization,” and “small governmental jurisdiction,” as defined in the RFA.

As authorized by 5 U.S.C. 553(d)(3), Treasury finds that good cause exists for dispensing with the 30-day delay in the effective date of this rule. These regulations exempt certain investigative records maintained by Treasury from notification, access, and amendment of a record. In order to protect the confidentiality of such investigatory records Treasury finds that it is in the public interest to make these regulations effective upon publication. In addition, interested persons have had advance notice of and an opportunity to comment on the proposed rule and no comments were received.

**List of Subjects in 31 CFR Part 1**

Privacy.

Part 1, Subpart C of title 31 of the Code of Federal Regulations is amended as follows:

**PART 1—[AMENDED]**

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

**Authority:** 5 U.S.C. 301 and 31 U.S.C. 321. Subpart A also issued under 5 U.S.C. 552 as amended. Subpart C also issued under 5 U.S.C. 552a.

■ 2. In § 1.36, paragraph (g)(1)(vii) is amended by adding an entry for “IRS 37.111” to the table in numerical order to read as follows:

**§ 1.36 Systems exempt in whole or in part from provisions of 5 U.S.C. 552a and this part.**

- (g) \* \* \*
- (1) \* \* \*
- (vii) \* \* \*

Number	Name of system
* * * * *	
IRS 37.111	Preparer Tax Identification Number Records.
* * * * *	

\* \* \* \* \*  
Dated: February 23, 2015.

**Helen Goff Foster,**  
Deputy Assistant Secretary for Privacy,  
Transparency, and Records.  
[FR Doc. 2015-06021 Filed 3-16-15; 8:45 am]  
BILLING CODE 4830-01—P

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket No. USCG-2015-0142]

**Drawbridge Operation Regulation; Snohomish River and Steamboat Slough, Everett and Marysville, WA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of deviation from drawbridge regulation.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the SR 529 Bridges across the Snohomish River, mile 3.6 near Everett, WA, and the SR 529 Bridges across Steamboat Slough, mile 1.1, near Marysville, WA. The deviation is necessary to accommodate

the Everett Marathon. The deviation allows the bridges to remain in the closed-to-navigation position during the marathon to allow safe movement of event participants.

**DATES:** This deviation is effective from 7:30 a.m. to 11:00 a.m. on April 12, 2015.

**ADDRESSES:** The docket for this deviation, [USCG-2015-0142] is available at <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 deviation. 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 temporary deviation, call or email Mr. Steven Fischer, Bridge Administrator, Thirteenth Coast Guard District; telephone 206-220-7282, email [d13-pf-d13bridges@uscg.mil](mailto:d13-pf-d13bridges@uscg.mil). If you have questions on viewing the docket, call Cheryl Collins, Program Manager,

Docket Operations, telephone 202-366-9826.

**SUPPLEMENTARY INFORMATION:** The Washington State Department of Transportation (WSDOT) has requested that the SR 529 Bridges, north bound and south bound, across the Snohomish River and Steamboat Slough remain closed to vessel traffic to facilitate safe, uninterrupted roadway passage of participants of the Everett Marathon. The SR 529 Bridges over the Snohomish River at mile 3.6 provides 37 feet of vertical clearance above mean high water elevation while in the closed position. Under normal conditions these bridges operate in accordance with 33 CFR 117.1059(c), which requires advance notification of one-hour when a bridge opening is needed.

The SR 529 Bridges over Steamboat Slough at mile 1.1 provide 10 feet of vertical clearance above mean high water elevation while in the closed position. Under normal conditions these bridges operate in accordance with 33 CFR 117.1059(g), which requires advance notification of four hours when a bridge opening is needed.

The deviation allows the SR 529 Bridges crossing the Snohomish River and Steamboat Slough to remain in the closed-to navigation position, and need