

group's limitations period to May 30 of Year 7 (by operation of sections 6213(a) and 6503(a)) have the derivative effect of extending the period of limitations on assessment of U's transferee liability to May 30 of Year 8. By operation of section 6901(f), the issuance of the notice of transferee liability to U and the expiration of the 90-day period for filing a petition in the Tax Court have the effect of further extending the limitations period on assessment of U's liability as a transferee by 150 days, from May 30 of Year 8 to October 27 of Year 8. Accordingly, the Commissioner may send a notice of transferee liability to U at any time on or before May 30 of Year 8 and assess the unpaid liability against U at any time on or before October 27 of Year 8. The result would be the same even if S-1 ceased to exist before March 1 of Year 5, the date P executed the waiver.

*Example 14. Consent to extend the statute of limitations for a partnership where a member of the consolidated group is a partner of such partnership subject to the provisions of the Code and the tax matters partner is not a member of the group.* (i) *Facts.* P is the common parent and agent for the P consolidated group consisting of P and its two subsidiaries, S and S-1. The P group has a November 30 fiscal year end and P files consolidated returns for the P group for the years ending November 30, Year 1 and November 30, Year 2. S-1 is a partner in the PRS partnership, which is subject to the provisions of sections 6221 through 6234. PRS has a calendar year end and A, an individual, is the tax matters partner of the PRS partnership. PRS files a partnership return for the year ending December 31, Year 1. On January 10, Year 5, A, as the tax matters partner for the PRS partnership, executes a consent to extend the period for assessment of partnership items of PRS for all partners, and the Commissioner co-executes the consent on the same day for the year ending December 31, Year 1.

(ii) *Analysis.* A's consent to extend the statute of limitations for the partnership items of PRS partnership for the year ending December 31, Year 1, extends the statute of limitations with respect to the partnership items for all members of the P group, including P, S, and S-1 for the consolidated return year ending November 30, Year 2. This is because S-1 is a partner in the PRS partnership for which A, the tax matters partner for the PRS partnership, consents, pursuant to section 6229(b)(1)(B), to extend the statute of limitations for the year ending December 31, Year 1. However, under paragraph (f)(2)(iii) of this section, such agreement with respect to the statute of limitations for the PRS partnership for the year ending December 31, Year 1 does not obviate the need to obtain a consent from P, the agent for the P consolidated group, to extend the statute of limitations for the P consolidated group for the P group's consolidated return years ending November 30, Year 1 and November 30, Year 2 regarding any items other than partnership items or affected items of the PRS partnership.

*Example 15. Contacting subsidiary member in order to facilitate the conduct of an*

*examination, appeal, or settlement where a member of the consolidated group is a partner of a partnership subject to the provisions of the Code.* (i) *Facts.* P is the common parent and agent for the P consolidated group consisting of P and its two subsidiaries, S and S-1. The P group has a November 30 fiscal year end, and P files consolidated returns for the P group for the years ending November 30, Year 1 and November 30, Year 2. S-1 is a partner in the PRS partnership, which is subject to the provisions of sections 6221 through 6234. PRS has a calendar year end and A, an individual, is the tax matters partner of the PRS partnership. PRS files a partnership return for the year ending December 31, Year 1. The Commissioner, on January 10, Year 4, in the course of an examination of the PRS partnership for the year ending December 31, Year 1, seeks to obtain information in the course of that examination to resolve the audit.

(ii) *Analysis.* Because the direct contact with a subsidiary member of a consolidated group that is a partner in a partnership subject to the provisions under sections 6221 through 6234 may facilitate the conduct of an examination, appeal, or settlement, the Commissioner, under paragraph (f)(2)(iii) of this section, may communicate directly with either S-1, P, or A regarding the PRS partnership without breaking agency pursuant to paragraph (f)(2)(i) of this section. However, if the Commissioner were instead seeking to execute a settlement agreement with respect to S-1 as a partner with respect to its liability as a partner in PRS partnership, P would need to execute such settlement agreement for all members of the group including the partner subsidiary.

(h) *Cross-reference.* For further rules applicable to groups that include insolvent financial institutions, see § 301.6402-7 of this chapter.

(i) [Reserved]

(j) *Effective/applicability date—(1) In general.* The rules of this section apply to consolidated return years beginning on or after April 1, 2015. For prior years beginning before June 28, 2002, see § 1.1502-77A. For prior years beginning on or after June 28, 2002, and before April 1, 2015, see § 1.1502-77B.

(2) *Application of this section to prior years.* Notwithstanding paragraph (j)(1) of this section, an agent may apply the rules of paragraph (c)(7) of this section to resign as agent for a completed year that began before April 1, 2015.

**§ 1.1502-78 [Amended]**

■ **Par. 6.** Section 1.1502-78 is amended as follows:

■ 1. Paragraph (a) is amended by removing every occurrence of the language “(or substitute agent designated under § 1.1502-77(d) for the carryback year)” and adding “(or the agent determined under § 1.1502-77(c) or § 1.1502-77B(d) for the carryback year)” in its place.

■ 2. Paragraph (b)(1) is amended by removing the language “(or substitute agent designated under § 1.1502-77(d) for the carryback year)” and adding “(or the agent determined under § 1.1502-77(c) or § 1.1502-77B(d) for the carryback year)” in its place.

■ 3. Paragraph (c) is amended by removing each occurrence of the language “1966” and adding “2003” in its place; removing the language “1967” and adding “2004” in its place; removing each occurrence of the language “1968” and adding “2005” in its place; and removing each occurrence of the language “1969” and adding “2006” in its place.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

■ **Par. 7.** The authority citation for part 602 continues to read as follows:

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

■ **Par. 8.** In § 602.101, revise paragraph (b) by adding an entry in numerical order to the table to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*  
(b) \* \* \*

| CFR part or section where identified and described | Current OMB control No. |
|--|-------------------------|
| * * * * *  | * * * * *               |
| 1.1502-77B .....                                   | 1545-1699               |
| * * * * *  | * * * * *               |

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

Approved: February 23, 2015.

**Mark D. Mazur,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2015-07182 Filed 3-31-15; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket No. USCG-2015-0082]

**RIN 1625-AA09**

**Drawbridge Operation Regulation; Ontonagon River, Ontonagon, MI**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is removing the existing drawbridge operation regulation for the S64 drawbridge across Ontonagon River, mile 0.2, at Ontonagon, Ontonagon County, Michigan. The drawbridge was replaced with a fixed bridge in 2006 and the operating regulation is no longer applicable or necessary.

**DATES:** This rule is effective April 1, 2015.

**ADDRESSES:** The docket for this final rule, [USCG–2015–0082] 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 final rule. 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 Mr. Lee Soule, Bridge Management Specialist, Ninth Coast Guard District; telephone (216) 902–6085, email [lee.d.soule@uscg.mil](mailto:lee.d.soule@uscg.mil). If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202–366–9826.

#### **SUPPLEMENTARY INFORMATION:**

##### **A. Regulatory History and Information**

The Coast Guard is issuing this final rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are “impracticable, unnecessary, or contrary to the public interest.” Under 5 U.S.C. 553(b), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because the S64 drawbridge, that once required draw operations in 33 CFR 117.639, was replaced with a fixed bridge in 2006. Therefore, the regulation is no longer applicable and shall be removed from publication. It is unnecessary to publish an NPRM because this regulatory action does not purport to place any restrictions on mariners but rather removes a restriction that has no further use or value.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective in less than 30

days after publication in the **Federal Register**. The bridge has been a fixed bridge for 9 years and this rule merely requires an administrative change to the **Federal Register**, in order to omit a regulatory requirement that is no longer applicable or necessary. The modification has already taken place and the removal of the regulation will not affect mariners currently operating on this waterway. Therefore, a delayed effective date is unnecessary.

##### **B. Basis and Purpose**

The S64 drawbridge across the Ontonagon River, mile 0.2, was removed and replaced with a fixed bridge in 2006. It has come to the attention of the Coast Guard that the governing regulation for this drawbridge was never removed subsequent to the removal of the drawbridge and completion of the fixed bridge that replaced it. The elimination of this drawbridge necessitates the removal of the drawbridge operation regulation, 33 CFR 117.639, that pertained to the former drawbridge.

The purpose of this rule is to remove 33 CFR 117.639 from the Code of Federal Regulations (CFR) since it governs a bridge that is no longer able to be opened.

##### **C. Discussion of Rule**

The Coast Guard is changing the regulation in 33 CFR 117.639 by removing restrictions and the regulatory burden related to the draw operations for this bridge that is no longer a drawbridge. The change removes the regulation governing the S64 drawbridge since the bridge has been replaced with a fixed bridge. This Final Rule seeks to update the CFR by removing language that governs the operation of the S64 drawbridge, which in fact is no longer a drawbridge. This change does not affect waterway or land traffic.

##### **D. 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 or 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, Improving Regulation and Regulatory Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of Order 12866 or under

section 1 of Executive Order 13563. The Office of Management and Budget has not reviewed it under those Orders.

The Coast Guard does not consider this rule to be “significant” under that Order because it is an administrative change and does not affect the way vessels operate on the waterway.

###### *2. Impact on Small Entities*

The Regulatory Flexibility Act of 1980 (RFA), 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 rule will not have a significant economic impact on a substantial number of small entities.

This rule will have no effect on small entities since this drawbridge has been replaced with a fixed bridge and the regulation governing draw operations for this bridge is no longer applicable. There is no new restriction or regulation being imposed by this rule; therefore, the Coast Guard certifies under 5 U.S.C. 605(b) that this final rule will not have a significant economic impact on a substantial number of small entities

###### *3. Collection of Information*

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520).

###### *4. Federalism*

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 rule under that Order and have determined that it does not have implications for federalism.

###### *5. 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.

### 6. *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 rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### 7. *Taking of Private Property*

This rule will not cause a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

### 8. *Civil Justice Reform*

This rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

### 9. *Protection of Children*

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not create an environmental risk to health or risk to safety that might disproportionately affect children.

### 10. *Indian Tribal Governments*

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does 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.

### 11. *Energy Effects*

This action is not a “significant energy action” under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use.

### 12. *Technical Standards*

This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### 13. *Environment*

We have analyzed this rule under Department of Homeland Security

Management Directive 023–01 and Commandant Instruction M16475.ID, which guides the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have concluded 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 rule involves removing drawbridge operating regulations. This rule is categorically excluded, under figure 2–1, paragraph (32)(e), of the Instruction.

Under figure 2–1, paragraph (32)(e), of the Instruction, an environmental analysis checklist and a categorical exclusion determination are not required for this rule.

#### List of Subjects in 33 CFR Part 117

Bridges.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 117 as follows:

#### PART 117—DRAWBRIDGE OPERATION REGULATIONS

■ 1. The authority citation for part 117 continues to read as follows:

**Authority:** 33 U.S.C. 499; 33 CFR 1.05–1; Department of Homeland Security Delegation No. 0170.1.

#### § 117.639 [Removed]

■ 2. Remove § 117.639.

Dated: March 19, 2015.

**F. M. Midgette,**

*Rear Admiral, U. S. Coast Guard,  
Commander, Ninth Coast Guard District.*

[FR Doc. 2015–07318 Filed 3–31–15; 8:45 am]

**BILLING CODE 9110–04–P**

#### DEPARTMENT OF HOMELAND SECURITY

#### Coast Guard

#### 33 CFR Parts 161 and 164

[Docket No. USCG–2005–21869]

RIN 1625–AA99

#### Vessel Requirements for Notices of Arrival and Departure, and Automatic Identification System

**AGENCY:** Coast Guard, DHS.

**ACTION:** Correcting amendments.

**SUMMARY:** The Coast Guard published a final rule in the **Federal Register** on January 30, 2015, to expand the applicability of notice of arrival and automatic identification system (AIS) requirements and make related

amendments regarding AIS. In that rule there is an error in the definition of Vessel Traffic Service (VTS) User and one in the AIS applicability regulation. This rule corrects those errors.

**DATES:** This rule is effective April 1, 2015.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email call or email Mr. Jorge Arroyo, Office of Navigation Systems (CG–NAV–2), Coast Guard; telephone 202–372–1563, email [Jorge.Arroyo@uscg.mil](mailto:Jorge.Arroyo@uscg.mil). If you have questions on viewing or submitting material to the docket, call Ms. Cheryl Collins, Program Manager, Docket Operations, telephone 202–366–9826.

#### SUPPLEMENTARY INFORMATION:

#### Viewing Documents Associated With This Rule

To view the final rule published on January 30, 2015 (80 FR 5282), or other documents in the docket for this rulemaking, go to [www.regulations.gov](http://www.regulations.gov), type the docket number, USCG–2005–21869, in the “SEARCH” box and click “SEARCH.” Click on “Open Docket Folder” in the first item listed. Use the following link to go directly to the docket: [www.regulations.gov/#/docketDetail;D=USCG-2005-21869](http://www.regulations.gov/#/docketDetail;D=USCG-2005-21869).

#### Background

On January 30, 2015, the Coast Guard published a final rule to expand the applicability of notice of arrival and automatic identification system (AIS) requirements and make related amendments regarding AIS. 80 FR 5282. We have identified two errors in this correction document.

In the final rule, we revised the definition of “VTS User” (Vessel Traffic Service User) in 33 CFR 161.2. 80 FR 5334. Paragraph (3) of that definition should only have included vessels required to install and use a Coast Guard type-approved AIS, instead the definition included all vessels equipped with a Coast Guard type-approved AIS whether it is required or not. The definition published in the final rule is inconsistent with the discussion in the preambles of both the NPRM and final rule which encourage all vessel owners to use AIS. 73 FR 76295, 76301, December 16, 2008; and 80 FR 5311, Jan. 30, 2015. The definition of “VTS User” in the final rule is also inconsistent with our authority to impose VTS User requirements.

Also in the final rule at paragraph (b)(1)(iii) of 33 CFR 164.46, we omitted the word “self-propelled” when describing vessels certificated to carry more than 150 passengers that are