

(2) Service information identified in this AD that is not incorporated by reference is available at the addresses specified in paragraphs (u)(3) and (u)(4) of this AD.

**(u) Material Incorporated by Reference**

(1) The Director of the Federal Register approved the incorporation by reference (IBR) of the service information listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this service information as applicable to do the actions required by this AD, unless this AD specifies otherwise.

(i) Airbus Alert Operators Transmission A57N006–14, Revision 01, dated February 16, 2015.

(ii) Reserved.

(3) For service information identified in this AD, contact Airbus, Airworthiness Office—EIAS, 1 Rond Point Maurice Bellonte, 31707 Blagnac Cedex, France; telephone +33 5 61 93 36 96; fax +33 5 61 93 44 51; email [account.airworth-eas@airbus.com](mailto:account.airworth-eas@airbus.com); Internet <http://www.airbus.com>.

(4) You may view this service information at the FAA, Transport Airplane Directorate, 1601 Lind Avenue SW., Renton, WA. For information on the availability of this material at the FAA, call 425–227–1221.

(5) You may view this service information that is incorporated by reference at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: <http://www.archives.gov/federal-register/cfr/ibr-locations.html>.

Issued in Renton, Washington, on April 14, 2015.

**Michael Kaszycki,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 2015–09465 Filed 4–24–15; 8:45 am]

**BILLING CODE 4910–13–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9717]

RIN 1545–BL77

**Allocation of Controlled Group Research Credit; Correction**

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

**ACTION:** Final and temporary regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9717) that were published in the **Federal Register** on Friday, April 3, 2015 (80 FR 18096). The final regulations are relating to the allocation of the credit for increasing research activities (research credit) to corporations and trades or businesses

under common control (controlled groups).

**DATES:** This correction is effective April 27, 2015 and applicable April 3, 2015.

**FOR FURTHER INFORMATION CONTACT:** James Holmes at (202) 317–4137 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9717) that are the subject of this correction is under section 41 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulation (TD 9717) contains errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the final regulation (TD 9717), that are the subject of FR Doc. 2015–07331, are corrected as follows:

1. On page 18096, in the preamble, under paragraph heading “Background,” the last line, “Act” is corrected to read “American Taxpayer Relief Act of 2012, PL 112–240, H. R. 8 (the “Act”).

2. On page 18097, in the third column, under the paragraph heading “Explanation of Provisions”, the first full paragraph, fourth line of the paragraph, “credit determined under 41(a) for a” is corrected to read “credit determined under section 41(a) for a”.

**Martin V. Franks,**

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

[FR Doc. 2015–09604 Filed 4–24–15; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9715]

RIN 1545–BH31

**Regulations Revising Rules Regarding Agency for a Consolidated Group; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9715) that were published in the **Federal Register** on April 1, 2015 (80 FR 17314). The final regulations are

regarding the agent for an affiliated group of corporations that files a consolidated return (consolidated group).

**DATES:** This correction is effective on April 27, 2015 and applicable April 1, 2015.

**FOR FURTHER INFORMATION CONTACT:** Gerald Fleming at (202) 317–6975 or Richard M. Heinecke at (202) 317–6065 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9715) that are the subject of this correction is under section 1502 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9715) contain 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 1.1502–77 is amended by revising the second sentence of paragraph (c)(1) and the first sentence of paragraph (g) to read as follows:

**§ 1.1502–77 Agent for the group.**

\* \* \* \* \*

(c) \* \* \* (1) \* \* \* Except as specifically provided otherwise in this paragraph (c), any entity that is an agent pursuant to paragraph (c)(3) of this section (agent following group structure change), paragraph (c)(5) of this section (agent designated by agent terminating without default successor), paragraph (c)(6) of this section (agent designated by Commissioner), or paragraph (c)(7) of this section (agent designated by resigning agent), or any entity subsequently serving as agent following such agent, acts as an agent for and under the same terms and conditions that apply to a common parent. \* \* \*

\* \* \* \* \*

(g) *Examples.* Unless otherwise indicated, all entities are domestic and have a calendar year taxable year, and each of P, S, S–1, S–2, S–3, T, U, V, W,

W-1, Y, Z, and Z-1 is a corporation.

\* \* \*

\* \* \* \* \*

**Martin V. Franks,**

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

[FR Doc. 2015-09711 Filed 4-24-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9717]

RIN 1545-BL77

#### Allocation of Controlled Group Research Credit; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9717) that were published in the **Federal Register** on Friday, April 3, 2015 (80 FR 18096). The final regulations are relating to the allocation of the credit for increasing research activities (research credit) to corporations and trades or businesses under common control (controlled groups).

**DATES:** This correction is effective April 27, 2015 and applicable April 3, 2015.

**FOR FURTHER INFORMATION CONTACT:** James Holmes at (202) 317-4137 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9717) that are the subject of this correction is under section 41 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9717) contain 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 1.45G-1 is amended by revising paragraphs (f)(5) and (g)(4) and (5) to read as follows:

#### § 1.45G-1 Railroad track maintenance credit.

\* \* \* \* \*

(f) \* \* \*

(5) [Reserved]. For further guidance, see § 1.45G-1T(f)(5).

\* \* \* \* \*

(g) \* \* \*

(4) *Taxable years beginning after December 31, 2011.* [Reserved]. For further guidance, see § 1.45G-1T(g)(4).

(5) *Taxable years beginning before January 1, 2012.* [Reserved]. For further guidance, see § 1.45G-1T(g)(4).

**Martin V. Franks,**

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

[FR Doc. 2015-09603 Filed 4-24-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[TD 9715]

RIN 1545-BH31

#### Regulations Revising Rules Regarding Agency for a Consolidated Group; Correction

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9715) that were published in the **Federal Register** on April 1, 2015 (80 FR 17314). The final regulations are regarding the agent for an affiliated group of corporations that files a consolidated return (consolidated group).

**DATES:** This correction is effective on April 27, 2015 and applicable beginning April 1, 2015.

**FOR FURTHER INFORMATION CONTACT:** Gerald Fleming at (202) 317-6975 or Richard M. Heinecke at (202) 317-6065 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

## Background

The final regulations (TD 9715) that are the subject of this correction are under section 1502 of the Internal Revenue Code.

## Need for Correction

As published, the final regulations (TD 9715) contain an error that may prove to be misleading and is in need of clarification.

## Correction of Publication

Accordingly, the final regulations (TD 9715), that are the subject of FR Doc. 2015-07182, are corrected as follows:

1. On page 17316, in the preamble, the second column, under the paragraph heading “A. Designation on Commissioner’s Own Accord”, the eighth line from the bottom of the paragraph, the language “where the agent either fails timely” is corrected to read “where the agent either fails to timely”.

**Martin V. Franks,**

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

[FR Doc. 2015-09712 Filed 4-24-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2015-0249]

#### Drawbridge Operation Regulation; Lake Washington Ship Canal, Seattle, 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 Washington State Department of Transportation Montlake Bridge across the Lake Washington Ship Canal, mile 5.2, at Seattle, WA. The deviation is necessary to facilitate the safe and rapid movement of University of Washington Husky football game spectators. This deviation allows the bridge to remain in the closed-to-navigation position.

**DATES:** This deviation is effective from 10 a.m. to 3 p.m. on April 25, 2015.

**ADDRESSES:** The docket for this deviation, [USCG-2015-0249] is available at <http://www.regulations.gov>. Type the docket number in the “SEARCH” box and click “SEARCH.”