

monthly annuity, we will base the reduction on that monthly amount.

(iii) If the period or the equivalent monthly pension benefit is not clear, we may determine the reduction period and the equivalent monthly benefit on an individual basis.

\* \* \* \* \*

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BILLING CODE 4191-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9719]

RIN 1545-BM62

#### Notional Principal Contracts; Swaps With Nonperiodic Payments; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9719) that were published in the *Federal Register* on May 8, 2015 (80 FR 26437). The final regulations amend the treatment of nonperiodic payments made or received pursuant to certain notional principal contracts.

**DATES:** This correction is effective on June 15, 2015 and applicable May 8, 2015.

**FOR FURTHER INFORMATION CONTACT:** Alexa T. Dubert at (202) 317-6895 (not a toll free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9719) that are the subject of this correction is under section 446 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9719) contain an error that may prove to be misleading and is 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 amendment:

## 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 \* \* \*

#### § 1.446-3 [Corrected]

■ **Par. 2.** Section 1.446-3 is amended by removing paragraph (k).

**Martin V. Franks,**

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

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## DEPARTMENT OF JUSTICE

### 28 CFR Part 16

[CPCLO Order No. 008-2015]

#### Privacy Act of 1974; Implementation

**AGENCY:** Department of Justice.

**ACTION:** Final rule.

**SUMMARY:** The Department of Justice (DOJ or Department) amends its Privacy Act regulations for the system of records entitled “Giglio Information System, JUSTICE/DOJ-017.” Information in this system of records has been established to enable DOJ investigative agencies to collect and maintain records of potential impeachment information and to disclose such information to DOJ prosecuting offices in order to ensure that prosecutors receive sufficient information to meet their obligations under *Giglio v. United States*, 405 U.S. 150 (1972), as well as to enable DOJ prosecuting offices to maintain records of potential impeachment information obtained from DOJ investigative agencies, other federal agencies, and state, and local agencies and to disclose such information in accordance with the *Giglio* decision.

**DATES:** *Effective Date:* June 15, 2015.

#### FOR FURTHER INFORMATION CONTACT:

Tricia Francis, Executive Office for United States Attorneys, FOIA/Privacy Staff, 600 E Street NW., Suite 7300, Washington, DC 20530, or by facsimile (202) 252-6047.

**SUPPLEMENTARY INFORMATION:** The Department published a notice of proposed rulemaking (NPRM) in the *Federal Register* at 80 FR 15951, Mar. 26, 2015. The Department invited public comment on the NPRM and the accompanying system notice (SORN). The comment period closed on April 27, 2015 for both the NPRM and the SORN. The Department received two comments

from members of the public regarding this system’s exemption from the access provisions of the Privacy Act. The Department adjudicated the comments. Both comments supported the approval of the regulation.

#### List of Subjects in 28 CFR Part 16

Administrative practices and procedures, Courts, Freedom of information, Privacy, Sunshine Act.

Pursuant to the authority vested in the Attorney General by 5 U.S.C. 552a and delegated to me by Attorney General Order 2940-2008, 28 CFR part 16 is amended as follows:

#### PART 16—[AMENDED]

■ 1. The authority citation for part 16 is revised to read as follows:

**Authority:** 5 U.S.C. 301, 552, 552a, 552b(g), 553; 18 U.S.C. 4203(a)(1); 28 U.S.C. 509, 510, 534; 31 U.S.C. 3717, 9701.

#### Subpart E—Exemption of Records Systems Under the Privacy Act

##### § 16.81 [AMENDED]

■ 2. Amend § 16.81 by removing and reserving paragraphs (g) and (h).

■ 3. Add § 16.136 to subpart E to read as follows:

##### § 16.136 Exemption of the Department of Justice, Giglio Information System, Justice/DOJ-017.

(a) The Department of Justice, Giglio Information Files (JUSTICE/DOJ-017) system of records is exempted from subsections (c)(3) and (4); (d)(1), (2), (3), and (4); (e)(1), (2), (3), (4)(G), (H), and (I), (5), and (8); (f); and (g) of the Privacy Act. These exemptions apply only to the extent that information in this system is subject to exemption pursuant to 5 U.S.C. 552a(j) and/or (k).

(b) Exemptions from the particular subsections are justified for the following reasons:

(1) From subsection (c)(3) because this subsection is inapplicable to the extent that an exemption is being claimed for subsection (d).

(2) From subsection (c)(4) because this subsection is inapplicable to the extent that an exemption is being claimed for subsection (d).

(3) From subsection (d) because access to the records contained in this system may interfere with or impede an ongoing investigation as it may be related to allegations against an agent or witness who is currently being investigated. Further, other records that are derivative of the subject’s employing agency files may be accessed through the employing agency’s files.

(4) From subsection (e)(1) because it may not be possible to determine in