

2016, and before January 1, 2017. This document provides guidance to nonresident alien individuals and foreign corporations that hold certain financial products providing for payments that are contingent upon or determined by reference to U.S. source dividend payments.

**DATES:** This correction is effective on December 7, 2015 and applicable on September 18, 2015.

**FOR FURTHER INFORMATION CONTACT:** Peter Merkel or Karen Walny at (202) 317-6938 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final and temporary regulations (TD 9734) that are the subject of this correction are under sections 871 and 894 of the Internal Revenue Code.

**Need for Correction**

As published, the final and temporary regulations (TD 9734) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

Accordingly, the final and temporary regulations (TD 9734), that are the subject of FR Doc. 2015-21759, are corrected as follows:

1. On page 56866, in the preamble, the first column, under the caption "DATES", the fourth through seventh lines of the paragraph, the language "applicability, see §§ 1.871-14(j)(3), 1.871-15(r), 1.871-15T(r)(4), 1.1441-1(f)(4), 1.1441-1T(f)(3), 1.1441-2(f), 1.1441-3(h)(3), 1.1441-7(a)(4), and " is corrected to read "applicability, see §§ 1.871-14(j)(3), 1.871-15(r), 1.871-15T(r)(4), 1.1441-1(f)(4), 1.1441-1T(f)(3), 1.1441-2(f), 1.1441-3(h)(3), 1.1441-7(a)(4), 1.1461-1(c)(2)(iii), and".

2. On page 56866, in the preamble, the first column, the eleventh line from the bottom of the column, the language "871(m). This information will be used" is corrected to read "871(m) of the Internal Revenue Code. This information will be used".

3. On page 56868, in the preamble, the first column, the ninth line from the bottom of the column, the language "discussed in section E.1 of this" is corrected to read "discussed in section F.1 of this".

4. On page 56869, in the preamble, the second column, the tenth line of the first full paragraph, the language "dividends. As noted in Part II.L. of this" is corrected to read "dividends. As noted in Part II.M. of this".

5. On page 56870, in the preamble, the first column, the thirty-second line from the bottom of the column, the

language "D. Payment of a Dividend Equivalent" is corrected to read "E. Payment of a Dividend Equivalent".

6. On page 56870, in the preamble, the second column, the twenty-second line of the second full paragraph, the language "equivalent, as discussed in Part II.M of" is corrected to read "equivalent, as discussed in Part II.N of".

7. On page 56870, in the preamble, the second column, the eighteenth line from the bottom of the column, the language "E. Amount of a Dividend Equivalent" is corrected to read "F. Amount of a Dividend Equivalent".

8. On page 56870, in the preamble, the third column, the eleventh line from the bottom of the column, the language "defined in § 1.871-15(a)(14)(ii)" is corrected to read "defined in § 1.871-15(a)(5)".

9. On page 56871, in the preamble, the first column, the twenty-sixth line from the bottom of the column, the language "F. Qualified Indices" is corrected to read "G. Qualified Indices".

10. On page 56872, in the preamble, the first column, the last line of the first full paragraph, the language "qualified index rule. See § 1.871-15(l)" is corrected to read "qualified index rule. See § 1.871-15(l)".

11. On page 56872, in the preamble, the second column, the sixth line from the bottom of the column, the language "G. Combined Transactions" is corrected to read "H. Combined Transactions".

12. On page 56873, in the preamble, the third column, the twelfth line from the top of the column, the language "H. Derivatives Referenced to Partnership" is corrected to read "I. Derivatives Referenced to Partnership".

13. On page 56873, in the preamble, the third column, the fifth line from the bottom of the column, the language "I. Anti-Abuse Rule" is corrected to read "J. Anti-Abuse Rule".

14. On page 56874, in the preamble, the first column, the twenty-fourth line from the top of the column, the language "J. Reporting Obligations" is corrected to read "K. Reporting Obligations".

15. On page 56874, in the preamble, the first column, the fifteenth line of the second full paragraph, the language "871(m) transaction the broker or dealer" is corrected to read "871(m) transaction, the broker or dealer".

16. On page 56874, in the preamble, the third column, the first line of column, the language "K. Recordkeeping Rules" is corrected to read "L. Recordkeeping Rules".

17. On page 56874, in the preamble, the third column, the thirty-second line from the top of column, the language "L.

Contingent and Convertible Debt" is corrected to read "M. Contingent and Convertible Debt".

18. On page 56875, in the preamble, the second column, the third line from the top of the column, the language "M. Amounts Subject to Withholding" is corrected to read "N. Amounts Subject to Withholding".

19. On page 56877, in the preamble, the second column, the fifth line from the bottom of the third full paragraph, the language "on the same underlying securities." is corrected to read "on the same underlying security.".

20. On page 56878, in the preamble, the second column, under the paragraph heading "IV. Effective/Applicability Date", the third sentence of the first full paragraph is removed.

**Martin V. Franks,**

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

[FR Doc. 2015-30778 Filed 12-4-15; 8:45 am]

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**DEPARTMENT OF DEFENSE**

**Department of the Army, Corps of Engineers**

**33 CFR Part 334**

**West Arm Behm Canal, Naval Surface Warfare Center, Ketchikan, Alaska; Restricted Areas**

**AGENCY:** U.S. Army Corps of Engineers, DoD.

**ACTION:** Final rule.

**SUMMARY:** The U.S. Army Corps of Engineers (Corps) is amending existing regulations for an existing restricted area near Ketchikan, Alaska to correct inaccuracies in regards to flashing beacon light descriptions, point of contact changes, and restrictive area distances for small craft.

**DATES:** *Effective date:* January 6, 2016.

**ADDRESSES:** U.S. Army Corps of Engineers, Attn: CECW-CO (David B. Olson), 441 G Street NW., Washington, DC 20314-1000.

**FOR FURTHER INFORMATION CONTACT:** Mr. David Olson, Headquarters, Operations and Regulatory Community of Practice, Washington, DC at 202-761-4922 or Ms. Linda Speerstra, U.S. Army Corps of Engineers, Alaska District, Regulatory Division, at 907-747-0658.

**SUPPLEMENTARY INFORMATION:** Pursuant to its authorities in Section 7 of the Rivers and Harbors Act of 1917 (40 Stat 266; 33 U.S.C. 1) and Chapter XIX of the Army Appropriations Act of 1919 (40

Stat 892; 33 U.S.C. 3), the Corps is amending the regulation at 33 CFR 334.1275 by revising the restricted area regulation for Area 5 in the waters of the West Arm Behm Canal, Naval Surface Warfare Center, Ketchikan, Alaska. This amendment revises the existing restricted area regulation to accurately describe the installed light configuration, update contact information, and increase vessel transiting opportunities.

The proposed rule was published in the **Federal Register** on June 22, 2015 (80 FR 35620), and the regulations.gov docket number is COE-2015-0009. In response to the proposed rule, one comment was received. The commenter recommended that an Environmental Impact Statement (EIS) be conducted. The Corps has determined that an EIS for this type of action is not necessary as it is an administrative action and would not result in environmental impacts. Therefore, no changes to the final rule are required.

#### Procedural Requirements

a. *Review Under Executive Order 12866.* The rule is issued with respect to a military function of the Department of Defense and the provisions of Executive Order 12866 do not apply.

b. *Review Under the Regulatory Flexibility Act.* This rule has been reviewed under the Regulatory Flexibility Act (Pub. L. 96-354). The Regulatory Flexibility Act generally requires an agency to prepare a regulatory flexibility analysis of any rule subject to notice-and-comment rulemaking requirements under the Administrative Procedure Act or any other statute unless the agency certifies that the rule will not have a significant economic impact on a substantial number of small entities (*i.e.*, small businesses and small governments). The restricted area is necessary to protect users of this waterway during naval operations. The restricted area will only be closed for brief amounts of time (usually no more than 20 minutes) when it is activated. The Corps has determined that the changes to this rule would have no significant economic impact on the public. After considering the economic impacts of this restricted area regulation on small entities, I certify that this action will not have a significant impact on a substantial number of small entities.

c. *Review Under the National Environmental Policy Act.* Due to the administrative nature of this action and because there is no intended change in the use of the area, the Corps has determined that these amendments to regulation will not have a significant

impact on the quality of the human environment and, therefore, preparation of an environmental impact statement is not required. An environmental assessment has been prepared and it may be reviewed at the Alaska district office.

d. *Unfunded Mandates Act.* This rule does not contain a Federal mandate that may result in expenditures of \$100 million or more for State, local, and Tribal governments, in the aggregate, or the private sector in any one year. Therefore, this rule is not subject to the requirements of Sections 202 and 205 of the Unfunded Mandates Reform Act (UMRA). The rule contains no regulatory requirements that might significantly or uniquely affect small governments. Therefore, the rule is not subject to the requirements of Section 203 of UMRA.

#### List of Subjects in 33 CFR Part 334

Danger zones, Navigation (water), Restricted areas, Waterways.

For the reasons set out in the preamble, the Corps amends 33 CFR part 334 as follows:

#### PART 334—DANGER ZONE AND RESTRICTED AREA REGULATIONS

■ 1. The authority citation for part 334 continues to read as follows:

**Authority:** 40 Stat. 266 (33 U.S.C. 1) and 40 Stat. 892 (33 U.S.C. 3).

■ 2. In § 334.1275, revise paragraphs (b)(5), (c), and (d) to read as follows:

#### § 334.1275 West Arm Behm Canal, Ketchikan, Alaska, restricted areas.

\* \* \* \* \*

(b) \* \* \*

(5) *Area No. 5.* (i) The area will be open unless the Navy is actually conducting operations. To ensure safe and timely passage through the restricted area vessel operators are required to notify the Facility Control Officer of their expected time of arrival, speed and intentions. For vessels not equipped with radio equipment, the Navy shall signal with flashing beacon lights whether passage is prohibited and when it is safe to pass through the area. A flashing amber beacon means that the area is closed to all vessels and to await a clear signal. The flashing amber beacon not lighted is the clear signal and indicates that vessels may proceed through the area. Each closure of the area by the Navy will normally not exceed 20 minutes.

(ii) When Area No. 5 restrictions are in place, vessels may operate within 1000 yards of the shoreline at speeds no greater than 5 knots in accordance with the restriction in effect in Area No. 3.

(c) Vessels will be allowed to transit Area No. 5 within 20 minutes of marine radio or telephone notification to the Navy Facility Control Officer.

(d) *Enforcement.* The regulations in this section shall be enforced by the Commander, Naval Surface Warfare Center, Carderock Division, and such agencies he/she may designate.

Dated: November 15, 2015.

**Edward E. Belk, Jr.,**

*Chief, Operations and Regulatory Division, Directorate of Civil Works.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 48 CFR Parts 1501 and 1502

[EPA-HQ-OARM-2015-0244; FRL-9925-90-OARM]

### Environmental Protection Agency Acquisition Regulation (EPAAR); Ratification of Unauthorized Commitments

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

**SUMMARY:** The Environmental Protection Agency (EPA) amends the EPA Acquisition Regulation (EPAAR) to address minor non-substantive changes in one subpart and one definition. The direct final rule updates “Ratification of Unauthorized Commitments” and revises the definition of Chief of the Contracting Office (CCO). EPA does not anticipate any adverse comments.

**DATES:** This rule is effective on February 5, 2016 without further notice, unless adverse comment is received January 6, 2016. If adverse comment is received, the EPA will publish a timely withdrawal of the rule in the **Federal Register**.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-HQ-OARM-2015-0244 by one of the following methods:

- *www.regulations.gov:* Follow the on-line instructions for submitting comments.
- *Email:* [docket.oei@epa.gov](mailto:docket.oei@epa.gov).
- *Fax:* (202) 566-1753.
- *Mail:* EPA-HQ-OARM-2015-0244, OEI Docket, Environmental Protection Agency, 2822T, 1200 Pennsylvania Ave. NW., Washington, DC 20460. Please include a total of three (3) copies.
- *Hand Delivery:* EPA Docket Center—Attention OEI Docket, EPA West, Room B102, 1301 Constitution Ave. NW., Washington, DC 20004. Such