

provide information regarding FSIS policies, procedures, regulations, Federal Register notices, FSIS public meetings, and other types of information that could affect or would be of interest to our constituents and stakeholders. The Update is available on the FSIS Web page. Through the Web page, FSIS is able to provide information to a much broader, more diverse audience. In addition, FSIS offers an email subscription service which provides automatic and customized access to selected food safety news and information. This service is available at: <http://www.fsis.usda.gov/subscribe>. Options range from recalls to export information, regulations, directives, and notices. Customers can add or delete subscriptions themselves, and have the option to password-protect their accounts.

*USDA Nondiscrimination Statement*

No agency, officer, or employee of the USDA shall, on the grounds of race, color, national origin, religion, sex, gender identity, sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, or political beliefs, exclude from participation in, deny the benefits of, or subject to discrimination, any person in the United States under any program or activity conducted by the USDA.

To file a complaint of discrimination, complete the USDA Program Discrimination Complaint Form, which may be accessed online at: [http://www.ocio.usda.gov/sites/default/files/docs/2012/Complain\\_combined\\_6\\_8\\_12.pdf](http://www.ocio.usda.gov/sites/default/files/docs/2012/Complain_combined_6_8_12.pdf), or write a letter signed by you or your authorized representative.

Send your completed complaint form or letter to USDA by mail, fax, or email:

*Mail:* U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue SW., Washington, DC 20250-9410.

*Fax:* (202) 690-7442.

*Email:* [program.intake@usda.gov](mailto:program.intake@usda.gov).

Persons with disabilities who require alternative means for communication (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD).

Done at Washington, DC on: September 29, 2016.

**Alfred V. Almanza,**  
*Acting Administrator.*

[FR Doc. 2016-24067 Filed 10-4-16; 8:45 am]

**BILLING CODE 3410-DM-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9784]

RIN 1545-BM05

**Definition of Real Estate Investment Trust Real Property; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9784) that were published in the **Federal Register** on Wednesday, August 31, 2016 (81 FR 59849). The final regulations that clarify the definition of real property for purposes of real estate investment trust provisions of the Internal Revenue Code (Code).

**DATES:** This correction is effective October 5, 2016 and is applicable on or after August 31, 2016.

**FOR FURTHER INFORMATION CONTACT:** Julanne Allen of the Office of Associate Chief Counsel (Financial Institutions and Products) at (202) 317-6945 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9784) that are the subject of this correction are under section 856 of the Internal Revenue Code.

**Need for Correction**

As published, the final regulations (TD 9784) 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 1.856-10(g) is amended by revising the first sentence of *Example 10* paragraph (iv) and revising the fourth sentence of *Example 10* paragraph (v) to read as follows:

**§ 1.856-10 Definition of real property.**

\* \* \* \* \*

(g) \* \* \*

*Example 10.* \* \* \*

\* \* \* \* \*

(iv) The factors described in this paragraph (g) *Example 10* (iii)(A) through (C) and (iii)(E) through (H) support the conclusion that the isolation valves and vents and pressure control and relief valves are structural components of REIT J's pipelines within the meaning of paragraph (d)(3) of this section and, therefore, are real property. \* \* \*

\* \* \* \* \*

(v) \* \* \* The meters and compressors do not serve the pipelines in their passive function of providing a conduit for the natural gas, and are used in connection with the production of income from the sale and transportation of natural gas, rather than as consideration for the use or occupancy of space within the pipelines.

\* \* \* \* \*

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

[FR Doc. 2016-23991 Filed 10-4-16; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 100**

[Docket Number USCG-2016-0887]

RIN 1625-AA08

**Special Local Regulation; Arkansas River; Little Rock, AR**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary special local regulation controlling movement of vessels for certain waters of the Arkansas River. This rule is necessary to provide for the safety of life on navigable waters during a rowing regatta on October 14 and 15, 2016. This regulation prohibits entry by all vessels, mariners, and persons into the event area, a 1.2 mile stretch of the Arkansas River extending 25-yards from the left descending bank. All vessels transiting the regulated area outside of the 25-yard zone will be limited to slowest speed for safe navigation to minimize wake unless specifically authorized by the Captain of the Port Memphis.

**DATES:** This rule is effective from 7 a.m. on October 14, 2016 until 7 p.m. on October 15, 2016.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to