

Sylvania, GA, Plantation Airpark, NDB RWY 23, Amdt 3

Sylvania, GA, Plantation Airpark, RNAV (GPS) RWY 5, Amdt 1

Sylvania, GA, Plantation Airpark, RNAV (GPS) RWY 23, Amdt 1

Sylvania, GA, Plantation Airpark, Takeoff Minimums and Obstacle DP, Amdt 1

Hana, HI, Hana, RNAV (GPS) RWY 8, Orig

Hana, HI, Hana, RNAV (GPS) RWY 26, Amdt 1

Forest City, IA, Forest City Muni, Takeoff Minimums and Obstacle DP, Amdt 3

Shenandoah, IA, Shenandoah, Muni, NDB RWY 4, Orig-D, CANCELLED

Jerome, ID, Jerome County, RNAV (GPS) RWY 9, Amdt 1

Jerome, ID, Jerome County, RNAV (GPS) RWY 27, Amdt 1

Jerome, ID, Jerome County, Takeoff Minimums and Obstacle DP, Amdt 3

Jerome, ID, Jerome County, VOR-A, Amdt 3

Greenville, IL, Greenville, VOR-A, Amdt 3A

Liberal, KS, Liberal Mid-America Rgnl, RNAV (GPS) RWY 22, Amdt 1A

Glasgow, KY, Glasgow Muni, RNAV (GPS) RWY 8, Amdt 2C

Greenville, KY, Muhlenberg County, VOR/DME-A, Amdt 5C, CANCELLED

Jackson, KY, Julian Carroll, VOR/DME RWY 1, Amdt 2A, CANCELLED

Madisonville, KY, Madisonville Rgnl, VOR RWY 23, Amdt 15, CANCELLED

Mansfield, LA, C E 'Rusty' Williams, RNAV (GPS) RWY 18, Orig-B

Shreveport, LA, Shreveport Downtown, RNAV (GPS) RWY 5, Orig

Shreveport, LA, Shreveport Downtown, RNAV (GPS) RWY 14, Amdt 1A

Shreveport, LA, Shreveport Downtown, RNAV (GPS) RWY 23, Orig

Shreveport, LA, Shreveport Downtown, Takeoff Minimums and Obstacle DP, Amdt 4

Rangeley, ME, Steven A Bean Muni, Takeoff Minimums and Obstacle DP, Amdt 1

Big Rapids, MI, Roben-Hood, VOR/DME-A, Amdt 8, CANCELLED

Ludington, MI, Mason County, RNAV (GPS) RWY 26, Orig-B

Bemidji, MN, Bemidji Rgnl, ILS OR LOC RWY 25, Amdt 1B

Bemidji, MN, Bemidji Rgnl, RNAV (GPS) RWY 13, Amdt 1B

Bemidji, MN, Bemidji Rgnl, RNAV (GPS) RWY 25, Orig-C

Bemidji, MN, Bemidji Rgnl, RNAV (GPS) RWY 31, Amdt 1B

Cloquet, MN, Cloquet Carlton County, NDB RWY 18, Amdt 4B

Cloquet, MN, Cloquet Carlton County, NDB RWY 36, Amdt 5B

Cloquet, MN, Cloquet Carlton County, Takeoff Minimums and Obstacle DP, Amdt 3

Pine River, MN, Pine River Rgnl, NDB RWY 34, Amdt 2

Rochester, MN, Rochester Intl, RNAV (GPS) RWY 2, Amdt 3C

Rochester, MN, Rochester Intl, RNAV (GPS) RWY 31, Amdt 2A

Tupelo, MS, Tupelo Rgnl, ILS Z OR LOC Z RWY 36, Amdt 10B

Newark, NJ, Newark Liberty Intl, RNAV (RNP) Z RWY 4R, Orig-E

Robbinsville, NJ, Trenton-Robbinsville, RNAV (GPS) RWY 11, Orig-B

Robbinsville, NJ, Trenton-Robbinsville, RNAV (GPS) RWY 29, Amdt 1B

Robbinsville, NJ, Trenton-Robbinsville, VOR RWY 29, Amdt 11B

London, OH, Madison County, Takeoff Minimums and Obstacle DP, Amdt 1

Bartlesville, OK, Bartlesville Muni, Takeoff Minimums and Obstacle DP, Orig-A

Cushing, OK, Cushing Muni, RNAV (GPS) RWY 36, Amdt 2A

Wagoner, OK, Hefner-Easley, RNAV (GPS) RWY 36, Amdt 2

Madras, OR, Madras Municipal, Takeoff Minimums and Obstacle DP, Amdt 1A

Allentown, PA, Lehigh Valley Intl, Takeoff Minimums and Obstacle DP, Amdt 8

Phillipsburg, PA, Mid-State, RNAV (GPS) RWY 16, Orig-D

State College, PA, University Park, VOR-B, Amdt 11A, CANCELLED

Wellsboro, PA, Wellsboro Johnston, VOR-A, Amdt 6A

Providence, RI, Theodore Francis Green State, VOR Y RWY 34, Amdt 5A

Pierre, SD, Pierre Rgnl, RNAV (GPS) RWY 31, Amdt 1

Caddo Mills, TX, Caddo Mills Muni, RNAV (GPS) RWY 36, Amdt 1

Comanche, TX, Comanche County-City, Takeoff Minimums and Obstacle DP, Amdt 1

Ennis, TX, Ennis Muni, Takeoff Minimums and Obstacle DP, Orig-A

Gladewater, TX, Gladewater Muni, VOR RWY 14, Amdt 3B, CANCELLED

Houston, TX, George Bush Intercontinental/Houston, RNAV (RNP) Y RWY 26L, Orig-D

Mineral Wells, TX, Mineral Wells Rgnl, ILS OR LOC RWY 31, Amdt 1A

Forest, VA, New London, RNAV (GPS) RWY 18, Orig-B

Forest, VA, New London, RNAV (GPS) RWY 36, Orig-B

Richmond/Ashland, VA, Hanover County Muni, Takeoff Minimums and Obstacle DP, Amdt 1

Wise, VA, Lonesome Pine, RNAV (GPS) RWY 6, Orig-A

Kelso, WA, Southwest Washington Rgnl, KELSO ONE, Graphic DP

Kelso, WA, Southwest Washington Rgnl, Takeoff Minimums and Obstacle DP, Amdt 4

Friendship (Adams), WI, Adams County Legion Field, Takeoff Minimums and Obstacle DP, Amdt 2

Lewisburg, WV, Greenbrier Valley, VOR RWY 22, Amdt 1, CANCELLED

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1

[TD 9623]

RIN 1545-B199

#### Application of Section 108(i) to Partnerships and S Corporations; Correcting Amendment

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final regulations and removal of temporary regulations (T.D. 9623) that were published in the **Federal Register** on Wednesday, July 3, 2013. The final regulations relate to the application of section 108(i) of the Internal Revenue Code to partnerships and S corporations and provide rules regarding the deferral of discharge of indebtedness income and original issue discount deductions by a partnership or an S corporation with respect to reacquisitions of applicable debt instruments after December 31, 2008, and before January 1, 2011.

**DATES:** This correction is effective on November 29, 2019, and is applicable on or after July 2, 2013.

**FOR FURTHER INFORMATION CONTACT:** Mary Beth Carchia at (202) 317-5279 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations and removal of temporary regulations (T.D. 9623) that is the subject of this correction are under section 108(i) of the Internal Revenue Code.

##### Need for Correction

As published July 3, 2013 (78 FR 39973), the final regulations and removal of temporary regulations (T.D. 9623) contain an error that may prove to be misleading and needs 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 is amended by removing the sectional authority for § 1.108(i)-2T to read in part as follows:

Authority: 26 U.S.C. 7805, unless otherwise noted.

\* \* \* \* \*

**Martin V. Franks,**

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

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2018-0956]

RIN 1625-AA09

#### Drawbridge Operation Regulation; Tensaw River, Hurricane, AL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is changing the operating schedule that governs the CSX Railroad swing bridge across the Tensaw River mile 15.0, Hurricane, Baldwin County, AL. This bridge will open on signal if at least ten-hours-notice is given. This rule is being changed because there are infrequent requests to open the bridge. This change will remove the drawbridge tender during daylight hours.

**DATES:** This rule is effective December 30, 2019.

**ADDRESSES:** To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>. Type USCG-2018-0965 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rulemaking.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Mr. Doug Blakemore, Eighth Coast Guard District Bridge Administration Branch Chief; telephone (504) 671-2128, email [Douglas.A.Blakemore@uscg.mil](mailto:Douglas.A.Blakemore@uscg.mil).

#### SUPPLEMENTARY INFORMATION:

#### I. Table of Abbreviations

CFR Code of Federal Regulations  
 DHS Department of Homeland Security  
 FR Federal Register  
 OMB Office of Management and Budget  
 NPRM Notice of Proposed Rulemaking  
 (Advance, Supplemental)  
 § Section  
 U.S.C. United States Code

#### II. Background Information and Regulatory History

On June 17, 2018, we published a notice of proposed rulemaking entitled Drawbridge Operation Regulations; Tensaw River, Hurricane, AL in the **Federal Register** 2019-12720. We received 0 comments on this rule.

#### III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority 33 U.S.C. 499.

CSX requested to change the operating requirements for the CSX railroad bridge across the Tensaw River mile 15.0, Hurricane, Baldwin County, Alabama. This bridge currently opens according to 33 CFR part 117.113 and opens on signal; except that, from 5 p.m. to 9 a.m. the draw shall open on signal if at least eight-hours-notice is given. CSX requested that the bridge open on signal if at least ten-hours-notice is given at all times.

This bridge spans the Tensaw River and is used by small recreational boats, house boats, and a tour boat. The bridge has a vertical clearance of 11 feet above mean high water in the closed to vessel position and unlimited vertical clearance in the open to vessel traffic position. There are few vessel movements through this bridge. From July 2017 through February 2018 the bridge opened 52 times for vessel passage. This equates to less than 7 times each month. Of these openings 38 were made for recreational vessels, 16 were made for a tour boat, 6 were made for house boats, and 2 were made for local law enforcement vessels.

This change allows CSX to align bridge tender operations with daylight and night time hours and provide for the reasonable needs of navigation.

#### IV. Discussion of Comments, Changes and the Final Rule

There were no comments on this rule change. The Coast Guard provided a comment period of 30 days. Based on the infrequent times that this bridge has opened for vessel traffic over eight months this rule provides vessels with a reasonable ability to use the waterway. We did not identify any impacts on marine navigation with this proposed rule.

#### V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive Orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive Orders, and we discuss First Amendment rights of protesters.

#### A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13771 directs agencies to control regulatory costs through a budgeting process. This rule has not been designated a "significant regulatory action," under Executive Order 12866. Accordingly, it has not been reviewed by the Office of Management and Budget (OMB) and pursuant to OMB guidance it is exempt from the requirements of Executive Order 13771.

This regulatory action determination is based on the fact that vessels can still open the draw and transit if advance notice is provided. Those vessels with a vertical clearance requirement of less than 11 feet above mean high water may transit the bridge at any time, and the bridge will open in case of an emergency at any time. This change to the drawbridge operation regulations at 33 CFR 117.113 meets the reasonable needs of navigation.

#### B. 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 received 0 comments from the Small Business Administration on this rule. 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.

While some owners or operators of vessels intending to transit the bridge may be small entities, for the reasons stated in section IV.A above this final rule would not have a significant economic impact on any vessel owner or operator.

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), we want to assist small entities in understanding this rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person