

Dated: April 28, 2015.

Leslie Kux,

Associate Commissioner for Policy.

[FR Doc. 2015-10332 Filed 5-1-15; 8:45 am]

BILLING CODE 4164-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9708]

RIN 1545-BK57; RIN 1545-BL30; RIN 1545-BL58

#### Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable; Requirements of a Section 4959 Excise Tax Return and Time for Filing the Return; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9708) that were published in the **Federal Register** on December 31, 2014 (79 FR 78954). The final regulations provide guidance regarding the requirements for charitable hospital organizations added by the Patient Protection and Affordable Care Act of 2010.

**DATES:** This correction is effective on May 4, 2015 and applicable beginning December 31, 2014.

**FOR FURTHER INFORMATION CONTACT:** Amy F. Giuliano, Amber L. MacKenzie, or Stephanie N. Robbins at (202) 317-5800 (not a toll free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9708) that are the subject of this correction is under section 501 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9708) 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 \* \* \*

■ **Par. 2.** Section 1.6033-2 is amended by revising paragraph (k)(4) to read as follows:

**§ 1.6033-2 Return by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).**

\* \* \* \* \*

(k) \* \* \*  
(4) The applicability of paragraph (a)(2)(ii)(I) of this section shall be limited to returns filed for taxable years ending after December 29, 2014.

Martin V. Franks,

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

[FR Doc. 2015-10340 Filed 5-1-15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 53, and 602

[TD 9708]

RIN 1545-BK57; RIN 1545-BL30; RIN 1545-BL58

#### Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable; Requirements of a Section 4959 Excise Tax Return and Time for Filing the Return; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9708) that were published in the **Federal Register** on December 31, 2014 (79 FR 78954). The final regulations provide guidance regarding the requirements for charitable hospital organizations added by the Patient Protection and Affordable Care Act of 2010.

**DATES:** This correction is effective on May 4, 2015 and applicable beginning December 31, 2014.

**FOR FURTHER INFORMATION CONTACT:** Amy F. Giuliano, Amber L. MacKenzie, or Stephanie N. Robbins at (202) 317-5800 (not a toll free number).

## SUPPLEMENTARY INFORMATION:

### Background

The final regulations (TD 9708) that are the subject of this correction are under section 501 of the Internal Revenue Code.

### Need for Correction

As published, the final regulations (TD 9708) contain an error that may prove to be misleading and is in need of clarification.

### Correction of Publication

Accordingly, the final regulations (TD 9708), that are the subject of FR Doc. 2014-30525, are corrected as follows:

1. On page 78996, in the preamble, the first column, under the paragraph heading “Effective/Applicability Dates”, the second line from the bottom of the third full paragraph, the language “6033 apply to returns filed on or after” is corrected to read “6033 apply to returns filed for taxable years ending after”.

Martin V. Franks,

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

[FR Doc. 2015-10341 Filed 5-1-15; 8:45 am]

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## DEPARTMENT OF DEFENSE

### Office of the Secretary

#### 32 CFR Part 320

[Docket ID: DoD-2014-OS-0068]

#### Privacy Act; Implementation

AGENCY: National Geospatial-Intelligence Agency (NGA), DoD.

ACTION: Direct final rule with request for comments.

**SUMMARY:** National Geospatial-Intelligence Agency (NGA) is updating the NGA Privacy Act Program by adding the (k)(2) and (k)(5) exemptions to accurately describe the basis for exempting the records in the system of records notice NGA-010, National Geospatial-Intelligence Agency Security Financial Disclosure Reporting Records System. In this rulemaking, the NGA proposes to exempt portions of this system of records from one or more provisions of the Privacy Act because of criminal, civil and administrative enforcement requirements.

**DATES:** The rule will be effective on July 13, 2015 unless adverse comments are received by July 6, 2015. If adverse comment is received, the Department of Defense will publish a timely

withdrawal of the rule in the **Federal Register**.

**ADDRESSES:** You may submit comments, identified by docket number and title, by any of the following methods:

\* *Federal Rulemaking Portal:* <http://www.regulations.gov>.

Follow the instructions for submitting comments.

\* *Mail:* Department of Defense, Office of the Deputy Chief Management Officer, Directorate of Oversight and Compliance, Regulatory and Audit Matters Office, 9010 Defense Pentagon, Washington, DC 20301-9010.

*Instructions:* All submissions received must include the agency name and docket number for this **Federal Register** document. The general policy for comments and other submissions from members of the public is to make these submissions available for public viewing on the Internet at <http://www.regulations.gov> as they are received without change, including any personal identifiers or contact information.

**FOR FURTHER INFORMATION CONTACT:** Kenneth James, Acting Branch Chief, National Geospatial-Intelligence Agency (NGA), Financial Disclosure Program Manager, 7500 GEOINT Drive, Springfield, VA 22150 or by calling 571-557-0110.

**SUPPLEMENTARY INFORMATION:** This direct final rule makes non-substantive changes to the NGA rules. This will improve the efficiency and effectiveness of DoD's program by ensuring the integrity of the security and counterintelligence records by the NGA and the Department of Defense.

This rule is being published as a direct final rule as the Department of Defense does not expect to receive any adverse comments, and so a proposed rule is unnecessary.

#### **Direct Final Rule and Significant Adverse Comments**

DoD has determined this rulemaking meets the criteria for a direct final rule because it involves nonsubstantive changes dealing with DoD's management of its Privacy Programs. DoD expects no opposition to the changes and no significant adverse comments. However, if DoD receives a significant adverse comment, the Department will withdraw this direct final rule by publishing a notice in the **Federal Register**. A significant adverse comment is one that explains: (1) Why the direct final rule is inappropriate, including challenges to the rule's underlying premise or approach; or (2) why the direct final rule will be ineffective or unacceptable without a

change. In determining whether a comment necessitates withdrawal of this direct final rule, DoD will consider whether it warrants a substantive response in a notice and comment process.

#### **Executive Order 12866, "Regulatory Planning and Review" and Executive Order 13563, "Improving Regulation and Regulatory Review"**

It has been determined that Privacy Act rules for the Department of Defense are not significant rules. This rule does not (1) Have an annual effect on the economy of \$100 million or more or adversely affect in a material way the economy; a sector of the economy; productivity; competition; jobs; the environment; public health or safety; or State, local, or tribal governments or communities; (2) Create a serious inconsistency or otherwise interfere with an action taken or planned by another Agency; (3) Materially alter the budgetary impact of entitlements, grants, user fees, or loan programs, or the rights and obligations of recipients thereof; or (4) Raise novel legal or policy issues arising out of legal mandates, the President's priorities, or the principles set forth in these Executive orders.

#### **Public Law 96-354, "Regulatory Flexibility Act" (5 U.S.C. Chapter 6)**

It has been determined that this Privacy Act rule does not have significant economic impact on a substantial number of small entities because it is concerned only with the administration of Privacy Act systems of records within the Department of Defense. A Regulatory Flexibility Analysis is not required.

#### **Public Law 96-511, "Paperwork Reduction Act" (44 U.S.C. Chapter 35)**

It has been determined that this Privacy Act rule does not impose additional information collection requirements on the public under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

#### **Section 202, Public Law 104-4, "Unfunded Mandates Reform Act"**

It has been determined that this Privacy Act rule does not involve a Federal mandate that may result in the expenditure by State, local and tribal governments, in the aggregate, or by the private sector, of \$100 million or more and that this rulemaking will not significantly or uniquely affect small governments.

#### **Executive Order 13132, "Federalism"**

It has been determined that this Privacy Act rule does not have

federalism implications. This rule does not have substantial direct effects on the States, on the relationship between the National Government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, no Federalism assessment is required.

#### **List of Subjects in 32 CFR Part 320**

Privacy.

Accordingly, 32 CFR part 320 is amended as follows:

#### **PART 320—NATIONAL GEOSPATIAL-INTELLIGENCE AGENCY (NGA)**

■ 1. The authority citation for 32 CFR part 320 continues to read as follows:

**Authority:** Pub. L. 93-579, 88 Stat. 1986 (5 U.S.C. 552a).

■ 2. In § 320.12, add paragraph (f) to read as follows:

#### **§ 320.12 Exemptions.**

\* \* \* \* \*

(f) *System identifier and name:* NGA-010, National Geospatial-Intelligence Agency Security Financial Disclosure Reporting Records System.

(1) Exemptions: Investigative material compiled for law enforcement purposes, other than material within the scope of subsection 5 U.S.C. 552a(j)(2), may be exempt pursuant to 5 U.S.C. 552a(k)(2). However, if an individual is denied any right, privilege, or benefit for which he would otherwise be entitled by Federal law or for which he would otherwise be eligible, as a result of the maintenance of the information, the individual will be provided access to the information exempt to the extent that disclosure would reveal the identity of a confidential source. When claimed, this exemption allows limited protection of investigative reports maintained in a system of records used in personnel or administrative actions. Investigative material compiled solely for the purpose of determining suitability, eligibility, or qualifications for federal civilian employment, military service, federal contracts, or access to classified information may be exempt pursuant to 5 U.S.C. 552a(k)(5), but only to the extent that such material would reveal the identity of a confidential source.

(2) **Authority:** 5 U.S.C. 552a(k)(2) and (k)(5).

(3) **Reasons:** Pursuant to 5 U.S.C. 552a(k)(2), and (k)(5) the Director of NGA has exempted this system from the following provisions of the Privacy Act, subject to the limitation set forth in 5 U.S.C. 552a(c)(3); (d); (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I); and (f). Exemptions from these particular subsections are justified, on a case-by-case basis to be

determined at the time a request is made, for the following reasons:

(i) From subsection (c)(3) (Accounting for Disclosures) because release of the accounting of disclosures could alert the subject of an investigation of an actual or potential criminal, civil, or regulatory violation to the existence of that investigation and reveal investigative interest on the part of NGA as well as the recipient agency. Disclosure of the accounting would therefore present a serious impediment to law enforcement efforts and/or efforts to preserve national security. Disclosure of the accounting would also permit the individual who is the subject of a record to impede the investigation, to tamper with witnesses or evidence, and to avoid detection or apprehension, which would undermine the entire investigative process. Analyst case notes will be kept separate from the individual's data submission. Those case notes will contain investigative case leads and summaries, sensitive processes, evidence gathered from external sources and potential referrals to law enforcement agencies.

(ii) From subsection (d) (Access to Records) because access to the records contained in this system of records could inform the subject of an investigation of an actual or potential criminal, civil, or regulatory violation to the existence of that investigation and reveal investigative interest on the part of NGA or another agency. Access to the records could permit the individual who is the subject of a record to impede the investigation, to tamper with witnesses or evidence, and to avoid detection or apprehension. Amendment of the records could interfere with ongoing investigations and law enforcement activities and would impose an unreasonable administrative burden by requiring investigations to be continually reinvestigated. In addition, permitting access and amendment to such information could disclose security-sensitive information that could be detrimental to homeland security.

(iii) From subsection (e)(1) (Relevancy and Necessity of Information) because in the course of investigations into potential violations of Federal law, the accuracy of information obtained or introduced occasionally may be unclear, or the information may not be strictly relevant or necessary to a specific investigation. In the interests of effective law enforcement, it is appropriate to retain all information that may aid in establishing patterns of unlawful activity.

(iv) From subsections (e)(4)(G), (e)(4)(H), and (e)(4)(I) (Agency

Requirements) and (f) (Agency Rules), because portions of this system are exempt from the individual access provisions of subsection (d) for the reasons noted above, and therefore NGA is not required to establish requirements, rules, or procedures with respect to such access. Providing notice to individuals with respect to existence of records pertaining to them in the system of records or otherwise setting up procedures pursuant to which individuals may access and view records pertaining to themselves in the system would undermine investigative efforts and reveal the identities of witnesses, and potential witnesses, and confidential informants.

Dated: April 27, 2015.

**Aaron Siegel,**

*Alternate OSD Federal Register Liaison Officer, Department of Defense.*

[FR Doc. 2015-10061 Filed 5-1-15; 8:45 am]

**BILLING CODE 5001-06-P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2015-0293]

#### Drawbridge Operation Regulation; Cerritos Channel, Long Beach, CA

**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 Henry Ford Avenue railroad drawbridge across Cerritos Channel, mile 4.8, at Long Beach, CA. The deviation is necessary to allow the bridge owner to perform an annual bridge inspection. This deviation allows the bridge to remain in the closed-to-navigation position during the deviation period.

**DATES:** This deviation is effective without actual notice from May 4, 2015 to 6 p.m. on May 6, 2015. For the purposes of enforcement, actual notice will be used from 7 a.m. on April 27, 2015, until May 4, 2015.

**ADDRESSES:** The docket for this deviation, [USCG-2015-0293], is available at <http://www.regulations.gov>. Type the docket number in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this deviation. You may also visit the Docket Management Facility in Room W12-140 on the ground floor of the Department of

Transportation West Building, 1200 New Jersey Avenue SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this temporary deviation, call or email David H. Sulouff, Chief, Bridge Section, Eleventh Coast Guard District; telephone 510-437-3516, email [David.H.Sulouff@uscg.mil](mailto:David.H.Sulouff@uscg.mil). If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202-366-9826.

**SUPPLEMENTARY INFORMATION:** The Port of Los Angeles has requested a temporary change to the operation of the Henry Ford Avenue railroad drawbridge, mile 4.8, over Cerritos Channel, at Long Beach, CA. The drawbridge navigation span provides 7 feet vertical clearance above Mean High Water in the closed-to-navigation position. In accordance with 33 CFR 117.147(b), the drawspan is maintained in the fully open position, except when a train is crossing or for maintenance. When the draw is in the closed position, it opens on signal. Navigation on the waterway is mainly commercial traffic, servicing ships entering and leaving the port.

The Port of Los Angeles has requested the drawbridge be allowed to remain closed to navigation from 7 a.m. to 6 p.m. on April 27, April 28, and May 6, 2015, so they can perform the annual bridge inspection, looking for cracks or damage. Mariners will need to contact the bridge tender to inquire as to the status of the drawbridge when transiting through. This temporary deviation has been coordinated with the waterway users. No objections to the proposed temporary deviation were raised.

Vessels able to pass through the bridge in the closed position may do so at any time. The bridge will not be able to open for emergencies. There is an alternative route, transiting around the south side of Terminal Island, for vessels unable to pass through the bridge in the closed position. The Coast Guard will inform waterway users of this temporary deviation via our Local and Broadcast Notices to Mariners, to minimize resulting navigational impacts.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.