

at § 648.11(n)(3)(i) if issued a limited access Atlantic mackerel permit, or a longfin squid/butterfish moratorium permit.

(vii) For vessels with a limited access Atlantic mackerel permits, fail to move 15 nm (27.8 km), as required by § 648.11(n)(3)(iii).

(viii) For vessels with a limited access Atlantic mackerel permit, fail to immediately return to port as required by § 648.11(n)(3)(iv).

(ix) Fail to complete, sign, and submit a Released Catch Affidavit if fish are released pursuant to the requirements at § 648.11(n)(3)(ii).

(x) Fail to report or fail to accurately report a slippage event on the VMS mackerel and longfin squid daily catch report, as required by § 648.11(n)(3)(ii).

\* \* \* \* \*

■ 7. In § 648.22, paragraphs (b)(3)(v) through (vii) are revised and (b)(3)(viii) is removed.

The revisions read as follows:

§ 648.22 Atlantic mackerel, squid, and butterfish specifications.

\* \* \* \* \*

(b) \* \* \*

(3) \* \* \*

(v) The butterfish mortality cap will be based on a portion of the ACT (set annually during specifications) and the specified cap amount will be allocated to the longfin squid fishery as follows: Trimester I—43 percent; Trimester II—17 percent; and Trimester III—40 percent.

(vi) Any underages of the cap for Trimester I that are greater than 25 percent of the Trimester I cap will be reallocated to Trimester II and III (split equally between both trimesters) of the same year. The reallocation of the cap from Trimester I to Trimester II is limited, such that the Trimester II cap may only be increased by 50 percent; the remaining portion of the underage will be reallocated to Trimester III. Any underages of the cap for Trimester I that are less than 25 percent of the Trimester I quota will be applied to Trimester III of the same year. Any overages of the cap for Trimester I and II will be subtracted from Trimester III of the same year.

(vii) Performance review. The Squid, Mackerel, and Butterfish Committee shall conduct a detailed review of fishery performance relative to the butterfish ACL in conjunction with

review for the mackerel fishery, as outlined in this section.

\* \* \* \* \*

■ 8. In § 648.24, paragraph (b)(6) is added and paragraphs (c)(1)(i) through (iii) are removed.

The revisions read as follows:

§ 648.24 Fishery closures and accountability measures.

\* \* \* \* \*

(b) \* \* \*

(6) River herring and shad catch cap. The river herring and shad cap on the mackerel fishery applies to all trips that land more than 20,000 lb (9.08 mt) of mackerel. NMFS shall close the directed mackerel fishery in the EEZ when the Regional Administrator project that 95 percent of the river herring/shad catch cap has been harvested. Following closures of the directed mackerel fishery, vessels must adhere to the possession restrictions specified in § 648.26.

\* \* \* \* \*

[FR Doc. 2015-19823 Filed 8-11-15; 8:45 am]

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SOCIAL SECURITY ADMINISTRATION

20 CFR Part 404

[Docket No. SSA-2011-0081]

RIN 0960-AG28

Revised Listings for Growth Disorders and Weight Loss in Children; Correcting Amendments

AGENCY: Social Security Administration.

ACTION: Final rule; Correcting amendments.

SUMMARY: We published a document in the Federal Register revising our rules on April 13, 2015. That document inadvertently included incorrect values in table II of listing 105.08(B)(1)(c) of appendix 1 to subpart P of 20 CFR part 404. This document corrects the final regulation by revising this table.

DATES: Effective August 12, 2015.

FOR FURTHER INFORMATION CONTACT: Cheryl A. Williams, Office of Medical Listings Improvement, Social Security Administration, 6401 Security Boulevard, Baltimore, Maryland 21235-6401, (410) 965-1020. For information on eligibility or filing for benefits, call our national toll-free number, 1-800-

772-1213, or TTY 1-800-325-0778, or visit our Internet site, Social Security Online, at http://www.socialsecurity.gov.

SUPPLEMENTARY INFORMATION: We published a final rule in the Federal Register of April 13, 2015 (80 FR 19522) titled, Revised Listings for Growth Disorders and Weight Loss in Children. The final rule, among other things, amended 20 CFR part 404. We inadvertently included incorrect values in table II of listing 105.08(B)(1)(c) of appendix 1 to subpart P of part 404. This document amends the table and corrects the final regulation.

(Catalog of Federal Domestic Assistance Program Nos. 96.001, Social Security—Disability Insurance; 96.002, Social Security—Retirement Insurance; 96.004, Social Security—Survivors Insurance; and 96.006, Supplemental Security Income).

List of Subjects in 20 CFR Part 404

Administrative practice and procedure; Blind, Disability benefits; Old-Age, Survivors, and Disability Insurance; Reporting and recordkeeping requirements; Social Security.

Accordingly, 20 CFR part 404, subpart P is corrected by making the following correcting amendments:

PART 404—FEDERAL OLD-AGE, SURVIVORS AND DISABILITY INSURANCE (1950—)

■ 1. The authority citation for subpart P of part 404 continues to read as follows:

Authority: Secs. 202, 205(a)–(b) and (d)–(h), 216(i), 221(a), (i), and (j), 222(c), 223, 225, and 702(a)(5) of the Social Security Act (42 U.S.C. 402, 405(a)–(b) and (d)–(h), 416(i), 421(a), (i), and (j), 422(c), 423, 425, and 902(a)(5)); sec. 211(b), Pub. L. 104-193, 110 Stat. 2105, 2189; sec. 202, Pub. L. 108-203, 118 Stat. 509 (42 U.S.C. 902 note).

■ 2. In appendix 1 to subpart P of part 404, revise table II of listing 105.08(B)(1)(c) to read as follows:

Appendix 1 to Subpart P of Part 404—Listing of Impairments

\* \* \* \* \*

105.08 Growth failure due to any digestive disorder (see 105.00G), documented by A and B:

\* \* \* \* \*

B. \* \* \*

1. \* \* \*

c. \* \* \*

TABLE II—FEMALES BIRTH TO ATTAINMENT OF AGE 2  
[Third percentile values for weight-for-length]

Length (centimeters)	Weight (kilograms)	Length (centimeters)	Weight (kilograms)	Length (centimeters)	Weight (kilograms)
45.0	1.613	64.5	5.985	84.5	10.071
45.5	1.724	65.5	6.200	85.5	10.270
46.5	1.946	66.5	6.413	86.5	10.469
47.5	2.171	67.5	6.625	87.5	10.670
48.5	2.397	68.5	6.836	88.5	10.871
49.5	2.624	69.5	7.046	89.5	11.074
50.5	2.852	70.5	7.254	90.5	11.278
51.5	3.081	71.5	7.461	91.5	11.484
52.5	3.310	72.5	7.667	92.5	11.691
53.5	3.538	73.5	7.871	93.5	11.901
54.5	3.767	74.5	8.075	94.5	12.112
55.5	3.994	75.5	8.277	95.5	12.326
56.5	4.220	76.5	8.479	96.5	12.541
57.5	4.445	77.5	8.679	97.5	12.760
58.5	4.669	78.5	8.879	98.5	12.981
59.5	4.892	79.5	9.078	99.5	13.205
60.5	5.113	80.5	9.277	100.5	13.431
61.5	5.333	81.5	9.476	101.5	13.661
62.5	5.552	82.5	9.674	102.5	13.895
63.5	5.769	83.5	9.872	103.5	14.132

Dated: July 23, 2015.

**Carolyn W. Colvin,**

*Acting Commissioner of Social Security.*

[FR Doc. 2015-19825 Filed 8-11-15; 8:45 am]

BILLING CODE 4191-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9729]

RIN 1545-BJ42

#### Basis in Interests in Tax-Exempt Trusts

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations that provide rules for determining a taxable beneficiary's basis in a term interest in a charitable remainder trust (CRT) upon a sale or other disposition of all interests in the trust to the extent that basis consists of a share of adjusted uniform basis. The final regulations affect taxable beneficiaries of CRTs.

**DATES:** *Effective date:* These final regulations are effective on August 13, 2015.

*Applicability date:* These final regulations apply to sales and other dispositions of interests in CRTs occurring on or after January 16, 2014, except for sales or dispositions occurring pursuant to a binding

commitment entered into before January 16, 2014.

**FOR FURTHER INFORMATION CONTACT:**

Allison R. Carmody at (202) 317-5279 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains amendments to 26 CFR part 1. On October 31, 2008, the Treasury Department and the IRS published Notice 2008-99 (2008-47 IRB 1194) to designate a transaction and substantially similar transactions as Transactions of Interest under § 1.6011-4(b)(6) of the Income Tax Regulations and to ask for public comments on how the transactions might be addressed in published guidance. After studying the transaction and comments received from the public in response to Notice 2008-99, the Treasury Department and the IRS filed a notice of proposed rulemaking (REG-154890-03) relating to basis in interests in tax-exempt trusts in the **Federal Register** on January 16, 2014. No comments were received from the public in response to the notice of proposed rulemaking. No public hearing was requested or held. The proposed regulations are adopted without change by this Treasury decision.

**Explanation of Provisions**

These final regulations provide a special rule for determining the basis in certain CRT term interests in transactions to which section 1001(e)(3) applies. Such transactions are those in which the sale or other disposition of the CRT term interest is part of a transaction in which all interests in the

CRT are transferred. In these cases, these final regulations provide that the basis of a term interest of a taxable beneficiary is the portion of the adjusted uniform basis assignable to that interest reduced by the portion of the sum of the following amounts assignable to that interest: (1) The amount of undistributed net ordinary income described in section 664(b)(1); and (2) the amount of undistributed net capital gain described in section 664(b)(2). These final regulations do not affect the CRT's basis in its assets but rather are for the purpose of determining a taxable beneficiary's gain arising from a transaction described in section 1001(e)(3). The rules in these final regulations are limited in application to charitable remainder annuity trusts and charitable remainder unitrusts as defined in section 664.

**Effect on Other Documents**

Notice 2008-99 provides that, when the Treasury Department and the IRS have gathered enough information to make an informed decision as to whether this transaction is a tax avoidance type of transaction, the Treasury Department and the IRS may take one or more actions, including removing the transaction from the transactions of interest category in published guidance, designating the transaction as a listed transaction, or providing a new category of reportable transaction. Because the Treasury Department and the IRS believe that these final regulations address the proper tax treatment of the transaction described in Notice 2008-99,