

organization described in section 4942(g)(4)(A)(i) or (ii), or in section 4940(d)(2).

(b) * * *

(5) *Certain grants to foreign organizations.* With respect to a grant to a foreign organization (other than an organization described in section 509(a)(1), (a)(2), or (a)(3) (other than an organization described in section 4942(g)(4)(A)(i) or (ii)) or in section 4940(d)(2) or treated as so described pursuant to paragraph (a)(4) or (5) of this section), paragraph (b)(3)(iv) or (b)(4)(iv) of this section shall be deemed satisfied if the agreement referred to in paragraph (b)(3) or (4) of this section imposes restrictions on the use of the grant substantially equivalent to the limitations imposed on a domestic private foundation under section 4945(d). Such restrictions may be phrased in appropriate terms under foreign law or custom and ordinarily will be considered sufficient if an affidavit or opinion of counsel (of the grantor or grantee) or written advice of a qualified tax practitioner is obtained stating that, under foreign law or custom, the agreement imposes restrictions on the use of the grant substantially equivalent to the restrictions imposed on a domestic private foundation under paragraph (b)(3) or (4) of this section.

* * * * *

(f) * * *

(3) *Effective/applicability date of paragraphs (a)(1), (a)(5), (a)(6)(ii), and (b)(5) and transition relief.* Paragraphs (a)(1), (a)(5), (a)(6)(ii), and (b)(5) of this section are effective on and apply with respect to grants paid after September 25, 2015. However, foundations may continue to rely on paragraph (a)(5) as contained in 26 CFR part 53, revised April 1, 2015, with respect to grants paid on or before December 24, 2015 pursuant to a good faith determination made in accordance with such provisions. Also, foundations may continue to rely on paragraph (a)(5) as contained in 26 CFR part 53, revised April 1, 2015, with respect to grants paid pursuant to a written commitment made on or before September 25, 2015 and pursuant to a good faith determination made on or before such date in accordance with such provisions

if the committed amount is paid out within five years of such date.

John M. Dalrymple,
Deputy Commissioner for Services and Enforcement.

Approved: September 16, 2015.

Mark J. Mazur,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2015-24346 Filed 9-23-15; 8:45 am]

BILLING CODE 4830-01-P

PENSION BENEFIT GUARANTY CORPORATION

29 CFR Parts 4000, 4041A, and 4281 RIN 1212-AB28

Multiemployer Plans; Electronic Filing Requirements; Correction

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Final rule; correction.

SUMMARY: The Pension Benefit Guaranty Corporation (PBGC) published in the *Federal Register* of September 17, 2015 (80 FR 55742) a final rule to amend its regulations to require electronic filing of certain multiemployer notices. This document corrects two inadvertent errors in the amendatory language.

DATES: Effective October 19, 2015.

FOR FURTHER INFORMATION CONTACT: Catherine B. Klion (*klion.catherine@pbgc.gov*), Assistant General Counsel for Regulatory Affairs, or Donald McCabe (*mccabe.donald@pbgc.gov*), Attorney, Office of the General Counsel, Pension Benefit Guaranty Corporation, 1200 K Street NW., Washington, DC 20005-4026; 202-326-4024. (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4024.)

SUPPLEMENTARY INFORMATION:

Correction

The following corrections are made to FR Doc. 2015-23361, published at page 55742 in the issue of September 17, 2015 (80 FR 55742):

- 1. On page 55745, column 2, amendatory instruction 2 and its amendatory text are corrected to read as follows:
- 2. In § 4000.3, add paragraph (b)(4) to read as follows:

§ 4000.3 What methods of filing may I use?

* * * * *

(b) * * *

(4) When making filings to PBGC under parts 4041A, 4245, and 4281 of this chapter (except for notices of

benefit reductions and notices of restoration of benefits under part 4281), you must submit the information required under these parts electronically in accordance with the instructions on the PBGC's Web site, except as otherwise provided by the PBGC.

* * * * *

§ 4281.3 [Corrected]

- 2. On page 55745, column 2, instruction 7, in revised paragraph (b), "4281.43(e)" is corrected to read "4281.43(c)".

Issued in Washington, DC, this 21st day of September 2015.

Catherine B. Klion,
Assistant General Counsel for Regulatory Affairs, Office of the General Counsel.

[FR Doc. 2015-24343 Filed 9-24-15; 8:45 am]

BILLING CODE 7709-02-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket Number USCG-2015-0400]

RIN 1625-AA08

Special Local Regulations; Temporary Change for Recurring Marine Event in the Fifth Coast Guard District

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is temporarily changing the enforcement periods of special local regulations for a recurring marine event in the Fifth Coast Guard District. These regulations apply to the Ocean City Maryland Offshore Grand Prix, a recurring marine event, which will take place this year on October 3-4, 2015. Special local regulations are necessary to provide for the safety of life on navigable waters during the event. This action is intended to restrict vessel traffic in a portion of the North Atlantic Ocean near Ocean City, MD, during the event.

DATES: This rule is effective from October 3, 2015, to October 4, 2015.

ADDRESSES: Documents mentioned in this preamble are part of docket [USCG-2015-0400]. To view documents mentioned in this preamble as being available in the docket, go to <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 rulemaking.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Mr. Ronald Houck, U.S. Coast Guard Sector Baltimore, MD; telephone 410-576-2674, email *Ronald.L.Houck@uscg.mil*.

SUPPLEMENTARY INFORMATION:

Table of Acronyms

DHS Department of Homeland Security
FR Federal Register
NPRM Notice of Proposed Rulemaking

A. Regulatory History and Information

This marine event is regulated at 33 CFR 100.501. On July 16, 2015, we published a notice of proposed rulemaking (NPRM) entitled “Special Local Regulations; Temporary Change for Recurring Marine Event in the Fifth Coast Guard District” in the **Federal Register** (80 FR 42069). We received no comments on the proposed rule. No public meeting was requested, and none was held.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. The Coast Guard received late notice from event planners of the date change. Because of this late notice, it is impracticable to publish the final rule more than thirty days before the event. In addition, it is unnecessary to have a thirty day delayed effective date for this rule, because the change will not meaningfully effect waterways users. This event occurs every year and is well known in the community. During the comment period regarding the changed date for the NPRM, no comments were received. The Coast Guard will provide advance notifications to users of the affected waterways of the regulated area via marine information broadcasts and local notice to mariners.

B. Basis and Purpose

The legal basis and authorities for this rulemaking establishing a special local regulation are found in 33 U.S.C. 1233, which authorize the Coast Guard to establish and define special local regulations. The Captain of the Port Baltimore is establishing a special local regulation for the waters of the North Atlantic Ocean, near Ocean City, MD, to protect event participants, spectators and transiting vessels during the Ocean City Maryland Offshore Grand Prix.

C. Discussion of Comments, Changes and the Final Rule

The Coast Guard received no comments in response to the NPRM. No public meeting was requested and none was held.

Through this regulation, the Coast Guard is temporarily changing the enforcement period of special local regulations for a recurring marine event in the Fifth Coast Guard District. This rule changes the enforcement periods for the “Ocean City Maryland Offshore Grand Prix” marine event that is listed at 33 CFR 100.501, Table to § 100.501. This regulation temporarily changes the enforcement periods for this marine event for 2015 only. The enforcement dates for 2015 are October 3rd and 4th, 2015.

D. Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on these statutes and executive orders.

1. Regulatory Planning and Review

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, as supplemented by Executive Order 13563, Improving Regulation and Regulatory Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of Executive Order 12866 or under section 1 of Executive Order 13563. The Office of Management and Budget has not reviewed it under those Orders.

The economic impact of this rule is not significant for the following reasons: The regulated area will be in effect from 10:30 a.m. to 5:30 p.m. on October 3, 2015 and from 10:30 a.m. to 5:30 p.m. on October 4, 2015, the regulated area has been narrowly tailored to impose the least impact on general navigation, yet provide the level of safety deemed necessary, and advance notifications will be made to the maritime community via marine information broadcasts and local notices to mariners, so mariners can adjust their plans accordingly. Additionally, this rulemaking does not change the permanent regulated areas that have been published in 33 CFR 100.501, Table to § 100.501. For the above reasons, the Coast Guard does not anticipate any significant economic impact.

2. 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.

This rule may affect the following entities, some of which may be small entities: The owners or operators of vessels intending to operate or transit through or within, or anchor in, the area where the marine event is being held.

This safety zone will not have a significant economic impact on a substantial number of small entities for the reasons stated under paragraph D.1., Regulatory Planning and Review.

3. Assistance for Small Entities

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 listed in the **FOR FURTHER INFORMATION CONTACT**, above.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

4. Collection of Information

This rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520).

5. Federalism

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect 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. We have

analyzed this rule under that Order and determined that this rule does not have implications for federalism.

6. *Protest Activities*

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

7. *Unfunded Mandates Reform Act*

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

8. *Taking of Private Property*

This rule will not cause a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

9. *Civil Justice Reform*

This rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

10. *Protection of Children*

We have analyzed this rule under Executive Order 13045, Protection of Children from Environmental Health

Risks and Safety Risks. This rule is not an economically significant rule and does not create an environmental risk to health or risk to safety that may disproportionately affect children.

11. *Indian Tribal Governments*

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

12. *Energy Effects*

This action is not a “significant energy action” under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use.

13. *Technical Standards*

This rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

14. *Environment*

We have analyzed this rule under Department of Homeland Security Management Directive 023–01 and Commandant Instruction M16475.ID, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have determined that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This rule involves implementation of regulations within 33 CFR part 100 applicable to organized marine events on the navigable waters

of the United States that could negatively impact the safety of waterway users and shore side activities in the event area. The category of water activities includes but is not limited to sail boat regattas, boat parades, power boat racing, swimming events, crew racing, canoe and sail board racing. This rule is categorically excluded from further review under paragraph 34(h) of Figure 2–1 of the Commandant Instruction. An environmental analysis checklist supporting this determination and a Categorical Exclusion Determination are available in the docket where indicated under **ADDRESSES**. We seek any comments or information that may lead to the discovery of a significant environmental impact from this rule.

List of Subjects in 33 CFR Part 100

Marine safety, Navigation (water), Reporting and recordkeeping requirements, Waterways.

For the reasons discussed in the preamble, the Coast Guard amends 33 CFR part 100 as follows:

PART 100—SAFETY OF LIFE ON NAVIGABLE WATERS

■ 1. The authority citation for part 100 continues to read as follows:

Authority: 33 U.S.C. 1233.

■ 2. In § 100.501, amend the Table to § 100.501 by suspending line No. (b.)21 and adding line No. (b.)24 to read as follows:

§ 100.501 Special Local Regulations; Marine Events in the Fifth Coast Guard District.

* * * * *
Table to § 100.501

[All coordinates listed in the Table to § 100.501 reference Datum NAD 1983]

No.	Date	Event	Sponsor	Location
*	*	*	*	*
(b.) Coast Guard Sector Baltimore—COTP Zone				
*	*	*	*	*
24.	October 3 and 4, 2015.	Ocean City Maryland Offshore Grand Prix.	Offshore Performance Assn. Racing, LLC.	The waters of the North Atlantic Ocean commencing at a point on the shoreline at latitude 38°25'42" N., longitude 075°03'06" W.; thence east southeast to latitude 38°25'30" N., longitude 075°02'12" W., thence south southwest parallel to the Ocean City shoreline to latitude 38°19'12" N., longitude 075°03'48" W.; thence west northwest to the shoreline at latitude 38°19'30" N., longitude 075°05'00" W.
*	*	*	*	*

Dated: August 27, 2015.

Lonnie P. Harrison, Jr.,

Captain, U.S. Coast Guard, Captain of the Port Baltimore.

[FR Doc. 2015-24323 Filed 9-24-15; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2015-0423]

RIN 1625-AA09

Drawbridge Operation Regulation; Rancocas Creek, Centerton, NJ

AGENCY: Coast Guard, DHS.

ACTION: Final rule.

SUMMARY: The Coast Guard is changing the regulation that governs the operation of the SR#38 Bridge in Centerton (Burlington County Route 635) over Rancocas Creek, mile 7.8, at Mt. Laurel, Westampton and Willingboro Townships in Burlington County, NJ. The new rule will change the current regulation and allow the bridge to remain in the closed position for the passage of vessels. There have been no requests for openings since the early 1990's. This rule also reflects a name change.

DATES: This rule is effective October 26, 2015.

ADDRESSES: Documents mentioned in this preamble are part of docket USCG-2015-0423. To view documents mentioned in this preamble as being available in the docket, go to <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 rulemaking.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Mr. Jim Rousseau, Fifth Coast Guard District Bridge Administration Division, Coast Guard; telephone 757-398-6557, email: james.l.rousseau2@uscg.mil.

SUPPLEMENTARY INFORMATION:

Table of Acronyms

CFR Code of Federal Regulations
 DHS Department of Homeland Security
 FR Federal Register
 NPRM Notice of Proposed Rulemaking
 § Section Symbol
 U.S.C. United States Code

A. Regulatory History and Information

On July 6, 2015, we published a notice of proposed rulemaking (NPRM) entitled, "Drawbridge Operation Regulation; Rancocas Creek, Centerton, NJ" in the **Federal Register** (80 FR 38417). We received no comments on the proposed rule. No public meeting was requested, and none was held.

B. Basis and Purpose

The current operating schedule for the SR#38 bridge is set out in 33 CFR 117.745(b) which allows the SR#38 Bridge to operate as follows: From April 1 through October 31 open on signal from 7 a.m. to 11 p.m. From November 1 through March 31 from 7 a.m. to 11 p.m. open on signal if at least 24 hours notice is given. Year round from 11 p.m. to 7 a.m. need not open for the passage of vessels.

The bridge owner, County of Burlington, NJ requested a change in the operation regulation for the SR#38 Bridge, mile 7.8, across Rancocas Creek in Mt. Laurel, NJ and that its name is changed to what it is known locally. The County of Burlington provided information to the Coast Guard about the lack of any openings of the draw spans dating back to the early 1990's. The bridge is currently closed to navigation and vehicular traffic due to emergency repairs and emergency inspections since May 2015. The last requested opening was in the early 1990's as an emergency request. There have been monthly openings as per maintenance requirements. The Coast Guard will allow the above mentioned Bridge to remain in the closed to navigation position in accordance with 33 CFR 117.39. In the closed to navigation position, the bridge need not open for the passage of vessels.

In the closed-to-navigation position, the SR#38 Bridge has vertical clearances of six feet above mean high water. Vessels which can safely transit under the bridge in the closed to navigation position can do so at any time.

C. Discussion of Comments, Changes and the Final Rule

In order to align the operating schedule of the SR#38 bridge with observed marine traffic the proposed change amended the regulation by adding a paragraph (c) to state "that the bridge need not open." The lack of requests for vessel openings of the drawbridge for over 20 years illustrates that the vessels that use this waterway can safely navigate while the bridge is in the closed-to-navigation position. The current regulation also incorrectly identifies the bridge as the SR#38

Bridge. The proposed change would change the name to the Centerton County Route 635 Bridge. All language in existing paragraph (b) would remain the same except for the removal of the SR#38 bridge reference.

While the proposed rule allowed the bridge to remain closed to navigation, it did not alleviate the bridge owner of his responsibility under 33 CFR 117.7.

The Coast Guard received no comments in response to the notice of proposed rulemaking. As a result, no changes have been made to this final rule.

D. Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on these statutes or executive orders.

1. Regulatory Planning and Review

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, as supplemented by Executive Order 13563, Improving Regulation and Regulatory Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of Order 12866 or under section 1 of Executive Order 13563. The Office of Management and Budget has not reviewed it under those Orders. Based on County of Burlington bridge tender logs, there will not be any vessels impacted by this proposed change. No bridge openings have been requested in over 20 years.

2. 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 no comments from the Small Business Administration on this rule. This rule would affect the following entities, some of which might be small entities: owners and operators of vessels intending to transit in that portion of Rancocas Creek that cannot transit under the Centerton Bridge during mean high water. Due to the fact that there have been no requests for openings in nearly 20 years, this final rule will not have a significant economic impact on a substantial number of small entities. The Coast