

10 percent each to A and B. Thus, to satisfy the safe harbor, ABC must allocate the country X taxes \$3,300 to A (80 percent of \$3,000 plus 10 percent of \$1,000 plus 10 percent of \$8,000), \$1,900 to B (10 percent of \$3,000 plus 80 percent of \$1,000 plus 10 percent of \$8,000), and \$6,800 to C (10 percent of \$3,000 plus 10 percent of \$1,000 plus 80 percent of \$8,000). ABC's allocations of country X taxes are not deemed to be in accordance with the partners' interests in the partnership under paragraph (b)(4)(viii) of this section because they are not in proportion to the partners' CFTE category shares of income to which the country X taxes relate. Accordingly, the country X taxes will be reallocated according to the partners' interests in the partnership.

(c) through (e) [Reserved]. For further guidance, see § 1.704-1(c) through (e).

(f) *Expiration date.* The applicability of this section expires on February 4, 2019.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

Approved: January 14, 2016.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2016-01949 Filed 2-3-16; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2016-0076]

Drawbridge Operation Regulation; Columbia River, Vancouver, WA

AGENCY: Coast Guard, DHS.

ACTION: Notice of deviation from drawbridge regulations.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the Burlington Northern Santa Fe (BNSF) Railway Bridge across the Columbia River, mile 105.6, at Vancouver, WA. This deviation is necessary to accommodate maintenance to replace movable rail joints. This deviation allows the bridge to remain in the closed position during maintenance activities.

DATES: This deviation is effective from 7 a.m. on March 8, 2016, to 7 p.m. on March 17, 2016.

ADDRESSES: The docket for this deviation, [USCG-2016-0076] 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.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email Mr. Steven Fischer, Bridge Administrator, Thirteenth Coast Guard District; telephone 206-220-7282, email d13-pf-d13bridges@uscg.mil.

SUPPLEMENTARY INFORMATION: BNSF requested that the BNSF Swing Bridge across the Columbia River, mile 105.6, remain closed to vessel traffic to remove and replace rail joints. During this installation period, the swing span of the bridge will be in the closed-to-navigation position; however, the span may be opened for maritime emergencies, but any emergency opening will necessitate a time extension to the approved dates. The BNSF Swing Bridge, mile 105.6, provides 39 feet of vertical clearance above Columbia River Datum 0.0 while in the closed position. The current operations for the swing bridge is in 33 CFR 117.5. This deviation allows the swing span of the BNSF Railway Bridge across the Columbia River, mile 105.6, to remain in the closed-to-navigation position, and need not open for maritime traffic from 7 a.m. to 7 p.m. on March 8, March 10, March 15, March 16 and March 17, 2016. These dates coincide with the Columbia River Bonneville lock and the Dalles lock. The bridge shall operate in accordance to 33 CFR 117.5 at all other times. Waterway usage on this part of the Columbia River includes vessels ranging from commercial tug and tow vessels to recreational pleasure craft including cabin cruisers and sailing vessels.

Vessels able to pass through the bridge in the closed positions may do so at anytime. For the duration of the repair work, vessels will not be allowed to pass through the bridge. The bridge will be able to open for emergencies and there is no immediate alternate route for vessels to pass. The bridge can be opened for emergency vessels in response to a call, however, if an opening for emergencies is needed, an extension of this deviation will be required to complete the work. No immediate alternate route for vessels to pass is available on this part of the river.

The Coast Guard will also inform the users of the waterways through our Local and Broadcast Notices to Mariners of the change in operating schedule for the bridge so that vessels can arrange their transits to minimize any impact caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the designated time period. This

deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: January 29, 2016.

Steven M. Fischer,

Bridge Administrator, Thirteenth Coast Guard District.

[FR Doc. 2016-02098 Filed 2-3-16; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2016-0057]

Drawbridge Operation Regulation; James River, Isle of Wight and Newport News, VA

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 James River Bridge (US17) across the James River, mile 5.0, at Isle of Wight and Newport News, VA. The deviation is necessary to perform bridge maintenance and repairs. This deviation allows the bridge to remain in the closed-to-navigation position.

DATES: This deviation is effective from 5 a.m. on February 7, 2016 to 7 p.m. on February 14, 2016.

ADDRESSES: The docket for this deviation, [USCG-2016-0057] 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.

FOR FURTHER INFORMATION CONTACT: If you have questions on this temporary deviation, call or email Hal R. Pitts, Bridge Administration Branch Fifth District, Coast Guard, telephone 757-398-6222, email Hal.R.Pitts@uscg.mil.

SUPPLEMENTARY INFORMATION: The Virginia Department of Transportation, that owns and operates the James River Bridge (US17), has requested a temporary deviation from the current operating regulations to perform repairs to the aerial electrical cable connecting the north tower to the south tower. The bridge is a vertical lift draw bridge and has a vertical clearance in the closed position of 60 feet above mean high water.

The current operating schedule is open on signal as set out in 33 CFR 117.5. Under this temporary deviation, the bridge will remain in the closed-to-