contained in 26 CFR part 1 revised as of April 1, 2015.

(i) *Expiration date.* The applicability of this section expires on February 22, 2019.

John Dalrymple.

Deputy Commissioner for Services and Enforcement.

Approved: January 29, 2016.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2016–04005 Filed 2–23–16; 4:15 pm] BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2016-0112]

Drawbridge Operation Regulation; Chester River, Chestertown, MD

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 S213 (MD213) Bridge across the Chester River, mile 26.8, at Chestertown, MD. This 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 without actual notice from February 25, 2016 through 6 p.m. on June 1, 2016. For the purposes of enforcement, actual notice will be used from February 22, 2016 at 9 a.m., until February 25, 2016.

ADDRESSES: The docket for this deviation, [USCG–2016–0112] 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. Hal R. Pitts, Bridge Administration Branch Fifth District, Coast Guard, telephone 757– 398–6222, email *Hal.R.Pitts@uscg.mil*.

SUPPLEMENTARY INFORMATION: The Maryland Department of Transportation State Highway Administration, that owns and operates the S213 (MD213) Bridge, has requested a temporary deviation from the current operating regulations to perform a bridge stringer replacement project. The bridge is a bascule draw bridge and has a vertical clearance in the closed position of 12 feet above mean high water.

The current operating schedule is open on signal if at least six hours notice is given as set out in 33 CFR 117.551. Under this temporary deviation, the bridge will remain in the closed-to-navigation position from 6 a.m. on February 22, 2016 to 6 p.m. on June 1, 2016.

The Chester River is used by a variety of vessels including small U.S. government and public vessels, small commercial vessels, and recreational vessels. The Coast Guard has carefully considered the nature and volume of vessel traffic on the waterway in publishing this temporary deviation.

During the closure times there will be limited opportunity for vessels able to safely pass through the bridge in the closed position to do so. Vessels able to safely pass through the bridge in the closed position may do so, after receiving confirmation from the bridge tender that it is safe to transit through the bridge. The bridge will be able to open for emergencies if at least six hours notice is given and there is no immediate alternate route for vessels to pass. 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 vessel operators can arrange their transit 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 effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: February 22, 2016.

Hal R. Pitts,

Bridge Program Manager, Fifth Coast Guard District.

[FR Doc. 2016–04006 Filed 2–24–16; 8:45 am] BILLING CODE 9110–04–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2016-0114]

Drawbridge Operation Regulation; Mantua Creek, Paulsboro, NJ

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 CONRAIL Railroad Bridge across the Mantua Creek, mile 1.4, at Paulsboro, NJ. This deviation is necessary to complete bridge construction. This deviation allows the bridge to remain in the closed-to-navigation position.

DATES: This deviation is effective from midnight on March 1, 2016 to midnight on April 1, 2016.

ADDRESSES: The docket for this deviation, [USCG-2016-0114] 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. Hal R. Pitts, Bridge Administration Branch Fifth District, Coast Guard, telephone 757– 398–6222, email *Hal.R.Pitts@uscg.mil.*

SUPPLEMENTARY INFORMATION: CONRAIL, that owns and operates the CONRAIL Railroad Bridge, has requested a temporary deviation from the current operating regulations to complete construction of the new bridge and the remote operating system. The bridge is a vertical lift drawbridge and has a vertical clearance in the closed position of 2.5 feet above mean high water.

The current operating schedule is set out in 33 CFR 117.729(a). Under this temporary deviation, the bridge will remain in the closed-to-navigation position from midnight on March 1, 2016 to midnight on April 1, 2016 and will open on signal if at least four hours notice is given by telephone at (856) 231–2282.

The Mantua Creek is used by a variety of vessels including small U. S. government and public vessels, small commercial vessels, tug and barge traffic and recreational vessels. The Coast Guard has carefully considered the nature and volume of vessel traffic on the waterway in publishing this temporary deviation.

Vessels able to safely pass through the bridge in the closed position may do so at any time. The bridge will be able to open for emergencies if at least four hours notice is given by telephone at (856) 231–2282 and there is no immediate alternate route for vessels to pass. 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 vessel operators can arrange their transit to minimize any impact caused by the temporary deviation.