

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 amendments:

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 1.861–9 is amended by revising the third to the last sentence of paragraph (h)(4)(iii)(A) to read as follows:

§ 1.861–9 Allocation and apportionment of interest expense.

(h) * * *

(4) * * *

(iii) * * *

(A) * * * The value of these assets has been determined using generally accepted valuation techniques, as required by § 1.861–9T(h)(1)(ii). * * *

Martin V. Franks,

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

[FR Doc. 2014–19873 Filed 8–21–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 100**

[Docket No. USCG–2014–0580]

RIN 1625–AA08

Eighth Coast Guard District Annual Marine Events; Wheeling Vintage Raceboat Regatta; Ohio River Mile 90.2 to 90.8; Wheeling, WV

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce a special local regulation for the Wheeling Vintage Raceboat Regatta on the Ohio River, from mile 90.2 to 90.8, extending the entire width of the river. This zone will be in effect on August 30–31, 2014 from 9:00 a.m. until 6:00 p.m. This regulated area is necessary to protect vessels participating in the event and event spectators from the hazards associated with a boat race on the

waterway. During the enforcement period, entry into, transiting, or anchoring in the safety zone is prohibited to all vessels not registered with the sponsor as participants or official patrol vessels, unless specifically authorized by the Captain of the Port (COTP) Pittsburgh or a designated representative.

DATES: The regulations in 33 CFR 100.801 will be enforced with actual notice on August 30–31, 2014 from 9:00 a.m. until 6:00 p.m.

FOR FURTHER INFORMATION CONTACT: If you have questions on this notice of enforcement, call or email Ariana Mohnke, Marine Safety Unit Pittsburgh, U.S. Coast Guard, at telephone (412) 644–5808, email *Ariana.L.Mohnke@uscg.mil*.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the special local regulation for the annual Wheeling Vintage Raceboat Regatta listed in 33 CFR 100.801 Table 1, Entry No. 25; Sector Ohio Valley on August 30–31, 2014 from 9:00 a.m. until 6:00 p.m.

Under the provisions of 33 CFR 100.801, entry into the safety zone listed in Table 1, Entry No. 25; Sector Ohio Valley, is prohibited unless authorized by the COTP or a designated representative. Persons or vessels desiring to enter into or passage through the safety zone must request permission from the COTP or a designated representative. If permission is granted, all persons and vessels shall comply with the instructions of the COTP Pittsburgh or designated representative.

This notice is issued under authority of 5 U.S.C. 552(a) and 33 U.S.C. 1233. The Coast Guard will provide the maritime community with advance notification of this enforcement period via Local Notice to Mariners and updates via Marine Information Broadcasts.

If the COTP or designated representative determines that the special local regulation need not be enforced for the full duration stated in this notice of enforcement, he or she may use a Broadcast Notice to Mariners to remove this restriction or to grant general permission to enter the regulated area.

Dated: August 1, 2014.

L. N. Weaver,

Commander, U. S. Coast Guard, Captain of the Port, Pittsburgh.

[FR Doc. 2014–19984 Filed 8–21–14; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[Docket No. USCG–2014–0736]

Drawbridge Operation Regulation; Bishop Cut, Between King Island and Bishop Tract, 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 San Joaquin County highway bridge across Bishop Cut, mile 1.0 between King Island and Bishop Tract, CA. The deviation is necessary to allow the bridge owner to make necessary bridge repairs. 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 August 22, 2014 through 5 p.m. on October 23, 2014. For the purposes of enforcement, actual notice will be used from 7 a.m. on August 18, 2014, until August 22, 2014.

ADDRESSES: The docket for this deviation, [USCG–2014–0736], 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*. If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202–366–9826.

SUPPLEMENTARY INFORMATION: The County of San Joaquin has requested a temporary change to the operation of the San Joaquin County highway bridge, mile 1.0, over Bishop Cut, between King Island and Bishop Tract, CA. The drawbridge navigation span provides approximately 6 feet vertical clearance above Mean High Water in the closed-

to-navigation position. In accordance with 33 CFR 117.143, the draw opens on signal if at least 12 hours notice is given to the San Joaquin County Department of Public Works at Stockton. Navigation on the waterway is commercial and recreational.

The drawspan will be secured in the closed-to-navigation position from 7 a.m. on August 18, 2014 to 5 p.m. on October 23, 2014 to allow the bridge owner to make necessary structural maintenance repairs and to replace approach deck slabs. 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, and Disappointment Slough can be used as an alternate route for vessels unable to pass through the bridge in 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.

Dated: August 6, 2014.

D.H. Sulouff,

District Bridge Chief, Eleventh Coast Guard District.

[FR Doc. 2014-19992 Filed 8-21-14; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2014-0670]

Drawbridge Operation Regulation; Lake Washington Ship Canal, Seattle, WA

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 Montlake Bridge across the Lake Washington Ship Canal, mile 5.2, at Seattle, WA. The deviation continues to allow the Washington State Department of Transportation to accommodate

vehicular traffic attending football games, and maintain the bridge in the closed to navigation position. This deviation modifies the previously approved deviation under the same docket number.

DATES: This deviation is effective from September 6, 2014 through November 22, 2014.

ADDRESSES: The docket for this deviation, [USCG-2014-0670] 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 Steven M. Fischer, Bridge Administrator, Thirteenth District, Coast Guard; telephone 206-220-7282, email Steven.M.Fischer3@uscg.mil. If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: This temporary deviation supersedes the previous deviation of the same docket number published on August 5, 2014 (79 FR 45344) with respect to the closer times from September 6, 2014 to November 22, 2014. The Washington State Department of Transportation, on behalf of the University of Washington Police Department, has requested that 30 additional minutes be added to the requested time periods published on August 5, 2014 to facilitate timely movement of pre-game and post-game football traffic. The Montlake Bridge bascule span will remain closed and need not open to vessel traffic from 9:30 a.m. to 12:30 p.m., and from 2:30 p.m. to 5:30 p.m. on September 6, 2014; from 10:30 a.m. to 1:30 p.m. and from 3:30 p.m. to 6:30 p.m. on September 13, 2014. The times for the closures on September 20, 2014, September 27, 2014, October 25, 2014, November 8, 2014, and November 22, 2014 will be determined and announced in the Coast Guard's Local Notice to Mariners and Broadcast Notice to Mariners as they become available. Due to NCAA television scheduling, the times for the games are not currently available. The bridge shall operate in accordance to 33 CFR 117.1051(e) at all other times.

The Montlake Bridge crosses the Lake Washington Ship Canal at mile 5.2, and while in the closed position provides 30 feet of vertical clearance throughout the navigation channel and 46 feet of vertical clearance throughout the center 60-feet of the bridge. These vertical clearance measurements are made in reference to the Mean Water Level of Lake Washington. The normal operating schedule for the Montlake Bridge states that the bridge opens on signal, subject to the list of exceptions provided in 33 CFR 117.1051(e).

Waterway usage on the Lake Washington Ship Canal ranges from commercial tug and barge to small pleasure craft. Vessels able to pass through the bridge in the closed positions may do so at any time. The bridge will be able to open for emergencies 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 vessels can arrange their transits to minimize any impact caused by the temporary deviation.

In accordance with 33 CFR 117.35(e), the drawbridges 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: August 11, 2014.

Steven M. Fischer,

Bridge Administrator, Thirteenth Coast Guard District.

[FR Doc. 2014-20004 Filed 8-21-14; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2014-0735]

Drawbridge Operation Regulation; Lake Washington Ship Canal, Seattle, WA

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 Seattle Department of Transportation (SDOT) Fremont Bridge, across the Lake Washington Ship Canal, mile 2.6, at Seattle, WA. This deviation is necessary to allow the bridge to operate in single