

previously claimed the research credit using a method other than the ASC on an original or amended return for that tax year. See paragraph (b)(4) of this section for additional rules concerning controlled groups. See also 1.41-6(b)(1) requiring that all members of the controlled group use the same method of computation.

(b)(3) through (c) [Reserved]. For further guidance, see § 1.41-9(b)(3) through (c).

(d) *Effective/applicability date.* Paragraph (b)(2) of this section applies to elections with respect to taxable years ending on or after June 3, 2014. In addition, a taxpayer may rely on paragraph (b)(2) of this section to make an election under section 41(c)(5) for a tax year ending prior to June 3, 2014 if the taxpayer makes the election before the period of limitations for assessment of tax has expired for that year. Otherwise, for elections with respect to taxable years ending before June 3, 2014, see § 1.41-9(b)(2) as contained in 26 CFR part 1, revised April 1, 2014.

(e) *Expiration date.* This section expires on June 2, 2017.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

Approved: May 2, 2014.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2014-0401]

Drawbridge Operation Regulation; Tennessee River, Decatur, AL

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 Southern Railroad Drawbridge across the Tennessee River, mile 304.4, at Decatur, Alabama. The deviation is necessary to allow the bridge owner time to replace and adjust the down haul operating ropes that are essential to the continued safe operation of the drawbridge. This deviation allows the bridge to remain in the closed-to-navigation position and not open to vessel traffic.

DATES: This deviation is effective from 8 a.m. to 10 p.m., June 17, 2014.

ADDRESSES: The docket for this deviation, (USCG-2014-0401) 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 Eric A. Washburn, Bridge Administrator, Western Rivers, Coast Guard; telephone 314-269-2378, email Eric.Washburn@uscg.mil. If you have questions on viewing the docket, call Cheryl F. Collins, Program Manager, Docket Operations, telephone 202-366-9826.

SUPPLEMENTARY INFORMATION: The Norfolk Southern Railroad requested a temporary deviation for the Southern Railroad Drawbridge, across the Tennessee River, mile 304.4, at Decatur, Alabama to remain in the closed-to-navigation position for 14 hours from 8 a.m. to 10 p.m. on June 17, 2014, in order to replace and adjust the down haul operation ropes.

The Southern Railroad Drawbridge currently operates in accordance with 33 CFR 117.5, which states the general requirement that drawbridge shall open promptly and fully for the passage of vessels when a request to open is given in accordance with the subpart.

There are no alternate routes for vessels transiting this section of the Tennessee River.

The Southern Railroad Drawbridge, in the closed-to-navigation position, provides a vertical clearance of 10.52 feet above normal pool. Navigation on the waterway consists primarily of commercial tows and recreational watercraft and will not be significantly impacted. This temporary deviation has been coordinated with waterway users. No objections were received.

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: May 22, 2014.

Eric A. Washburn,

Bridge Administrator, Western Rivers.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG-2014-0238]

RIN 1625-AA00

Safety Zone; Cincinnati Symphony Orchestra Fireworks Displays Ohio River, Mile 460.9-461.3; Cincinnati, OH

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for all waters of the Ohio River, surface to bottom, extending from Ohio River mile 460.9 to mile 461.3, extending 300 ft. from the state of Ohio shoreline at Cincinnati, Ohio. This temporary safety zone is necessary to protect persons and property from potential damage and safety hazards during the Cincinnati Symphony Orchestra fireworks displays. During the period of enforcement, no vessels may be located within this Coast Guard safety zone. Entry into this Coast Guard safety zone is prohibited unless specifically authorized by the Captain of the Port Ohio Valley or other designated representative.

DATES: This rule is effective from 9:45 p.m. on June 7, 2014 until 10:30 p.m. on July 4, 2014.

ADDRESSES: Documents mentioned in this preamble are part of docket USCG-2014-0238. 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. 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 rule, call or email Petty Officer Denise Davidson, Marine Safety Detachment Cincinnati, U.S. Coast Guard; telephone 513-921-