

W-1, Y, Z, and Z-1 is a corporation.

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**Martin V. Franks,**

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

[FR Doc. 2015-09711 Filed 4-24-15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9717]

RIN 1545-BL77

#### Allocation of Controlled Group Research Credit; Correction

**AGENCY:** Internal Revenue Service (IRS),  
Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9717) that were published in the **Federal Register** on Friday, April 3, 2015 (80 FR 18096). The final regulations are relating to the allocation of the credit for increasing research activities (research credit) to corporations and trades or businesses under common control (controlled groups).

**DATES:** This correction is effective April 27, 2015 and applicable April 3, 2015.

**FOR FURTHER INFORMATION CONTACT:** James Holmes at (202) 317-4137 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9717) that are the subject of this correction is under section 41 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9717) contain errors that may prove to be misleading and are in need of clarification.

##### 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 1.45G-1 is amended by revising paragraphs (f)(5) and (g)(4) and (5) to read as follows:

#### § 1.45G-1 Railroad track maintenance credit.

\* \* \* \* \*

(f) \* \* \*

(5) [Reserved]. For further guidance, see § 1.45G-1T(f)(5).

\* \* \* \* \*

(g) \* \* \*

(4) *Taxable years beginning after December 31, 2011.* [Reserved]. For further guidance, see § 1.45G-1T(g)(4).

(5) *Taxable years beginning before January 1, 2012.* [Reserved]. For further guidance, see § 1.45G-1T(g)(4).

**Martin V. Franks,**

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[TD 9715]

RIN 1545-BH31

#### Regulations Revising Rules Regarding Agency for a Consolidated Group; Correction

**AGENCY:** Internal Revenue Service (IRS),  
Treasury.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9715) that were published in the **Federal Register** on April 1, 2015 (80 FR 17314). The final regulations are regarding the agent for an affiliated group of corporations that files a consolidated return (consolidated group).

**DATES:** This correction is effective on April 27, 2015 and applicable beginning April 1, 2015.

**FOR FURTHER INFORMATION CONTACT:** Gerald Fleming at (202) 317-6975 or Richard M. Heinecke at (202) 317-6065 (not a toll free number).

**SUPPLEMENTARY INFORMATION:**

## Background

The final regulations (TD 9715) that are the subject of this correction are under section 1502 of the Internal Revenue Code.

## Need for Correction

As published, the final regulations (TD 9715) contain an error that may prove to be misleading and is in need of clarification.

## Correction of Publication

Accordingly, the final regulations (TD 9715), that are the subject of FR Doc. 2015-07182, are corrected as follows:

1. On page 17316, in the preamble, the second column, under the paragraph heading “A. Designation on Commissioner’s Own Accord”, the eighth line from the bottom of the paragraph, the language “where the agent either fails timely” is corrected to read “where the agent either fails to timely”.

**Martin V. Franks,**

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

[FR Doc. 2015-09712 Filed 4-24-15; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2015-0249]

#### 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 Washington State Department of Transportation Montlake Bridge across the Lake Washington Ship Canal, mile 5.2, at Seattle, WA. The deviation is necessary to facilitate the safe and rapid movement of University of Washington Husky football game spectators. This deviation allows the bridge to remain in the closed-to-navigation position.

**DATES:** This deviation is effective from 10 a.m. to 3 p.m. on April 25, 2015.

**ADDRESSES:** The docket for this deviation, [USCG-2015-0249] 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 Mr. Steven Fischer, Bridge Administrator, Thirteenth Coast Guard District; telephone 206-220-7282, email *d13-pf-d13bridges@uscg.mil*. If you have questions on viewing the docket, call Cheryl Collins, Program Manager, Docket Operations, telephone 202-366-9826.

**SUPPLEMENTARY INFORMATION:** The Washington State Department of Transportation has requested that the Montlake Bridge remain in the closed-to-navigation position to accommodate the rapid movement of highway traffic associated with the University of Washington Football game on April 25, 2015. The Montlake Bridge across 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; vertical clearance references to the Mean Water Level of Lake Washington. Under normal conditions this bridge operates in accordance with 33 CFR 117.1051(e) which requires the bridge to open on signal, except that the bridge need not open for vessels less than 1,000 gross tons between 7 a.m. and 9 a.m. and 3:30 p.m. and 6:30 p.m. Monday through Friday. This deviation period is from 10:00 a.m. to 3:00 p.m. April 25, 2015. The deviation allows the bascule span of the Montlake Bridge to remain in the closed to navigation position from 10 a.m. to 3 p.m. on April 25, 2015. 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 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: April 20, 2015.

**Steve Fischer,**  
*Bridge Administrator, Thirteenth Coast Guard District.*

[FR Doc. 2015-09643 Filed 4-24-15; 8:45 am]

**BILLING CODE 9110-04-P**

## DEPARTMENT OF VETERANS AFFAIRS

### 38 CFR Parts 1 and 17

**RIN 2900-AP17**

#### Updating Certain Delegations of Authority in VA Medical Regulations

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Final rule.

**SUMMARY:** The Department of Veterans Affairs (VA) is making technical amendments to its medical regulations by updating certain delegations of authority to be consistent with the statutory authority that established the Consolidated Patient Account Centers (CPACs). VA is, through this final rule, specifying delegations of authority for the collection of debts owed VA to the Chief Financial Officers of the CPACs.

**DATES:** *Effective date:* This final rule is effective April 27, 2015.

**FOR FURTHER INFORMATION CONTACT:** Kristin J. Cunningham, Director Business Policy, Chief Business Office (10NB6), Veterans Health Administration, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420; (202) 382-2508. (This is not a toll-free number.)

**SUPPLEMENTARY INFORMATION:** This rulemaking amends VA's regulations in title 38 Code of Federal Regulations (CFR) that delegate authority for the collection of debts owed to VA for medical care or services provided or furnished to a veteran for a nonservice-connected disability to the Fiscal Officer or the Chief of the Fiscal Activity at the VA medical facility responsible for the collection of the debt or the station where the debt occurred. Consistent with the requirements of 38 U.S.C. 1729B, VA established seven Consolidated Patient Account Centers (CPACs), whose function is to centralize the billing and collection activities of VA medical facilities related to medical care (commonly referred to as "revenue activity"). Creation of the CPACs has allowed VA to uniformly address

revenue activities and improve service to veterans.

This rulemaking amends our regulations to be consistent with 38 U.S.C. 1729B, which required VA to establish the CPACs, and current practice to specify that, for medical care revenue activities, the responsibility for collection of a medical debt belongs to the CPAC, rather than the Fiscal Officer or Chief of the Fiscal Activity at the medical facility or station. We also are clarifying that the Chief of the Fiscal Activity of a VA facility or the Chief of the Fiscal Activity of the station where the debt occurred is no longer the responsible individual for the fiscal activities of such facility or station because these fiscal activities fall under the purview of the Chief Financial Officer of the corresponding CPAC. This rulemaking amends §§ 1.956(a)(2)(iv), 17.103(a), 17.104(a), and 17.105(c).

Current § 1.956(a)(2)(iv) states that fiscal officers at VA medical facilities are authorized to waive veterans' debts arising from medical care copayments (§ 17.105(c)). Consistent with 38 U.S.C. 1729B and under current practice, the CPACs are responsible for waiving debts related to medical care copayments, not the individual VA medical facilities. We are amending § 1.956(a)(2)(iv) to clarify that the Chief Financial Officer of the Consolidated Patient Account Center is authorized to waive veterans' debts arising from medical care copayments (§ 17.105(c)).

Current § 17.103(a) states that compromise offers for debts of charges made under § 17.101(a) shall be referred to the Chief of the Fiscal activity of the facility for application of the collection standards in § 1.900 *et seq.* The reference to § 17.101(a) is incorrect. A veteran is not responsible for charges billed to an insurance company under the methodology in § 17.101. Only the General Counsel and those authorized to act for the General Counsel have the authority to compromise or waive a claim arising under 38 U.S.C. 1729 and 38 CFR 17.101. The application of the collection standards in § 1.900 *et seq.* are primarily focused on benefit debt, including copayment debt and employee debt. The reference to § 17.101(a) was added in error by a final rule published by VA in 1996, 61 FR 21964. The correct reference in § 17.103(a) should be to the copayment provisions of §§ 17.108, 17.110 or 17.111. Accordingly, we are amending paragraph (a), introductory text, by removing the references made to the debt that represents charges made under § 17.101(a), and the Chief of the Fiscal activity of the facility to refer instead to the debt representing charges made