

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

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[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).

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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”.

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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.”