

well. The angle of installation and detailed design features will determine the nature of the occupant response. The FAA will amend these special conditions or issue new special conditions, should unusual occupant response in the required dynamic tests, or additional research into occupant-injury mechanisms, indicate these special conditions are inadequate. Any future special conditions would include due public notice.

### Conclusion

This action affects only certain novel or unusual design features on one model of airplane. It is not a rule of general applicability.

Under standard practice, the effective date of final special conditions would be 30 days after the date of publication in the **Federal Register**; however, as the certification date for the Boeing Model 787-9 airplane is imminent, the FAA finds that good cause exists to make these special conditions effective upon publication in the **Federal Register**.

### List of Subjects in 14 CFR Part 25

Aircraft, Aviation safety, Reporting and recordkeeping requirements.

The authority citation for these special conditions is as follows:

**Authority:** 49 U.S.C. 106(g), 40113, 44701, 44702, 44704.

### The Special Conditions

Accordingly, pursuant to the authority delegated to me by the Administrator, the following special conditions are issued as part of the type-certification basis for Boeing Model 787-9 airplanes modified by Boeing.

#### Side-Facing Seats Conditions

In addition to the requirements of § 25.562:

1. Existing Criteria: Compliance with § 25.562(c)(5) is required, except that, if the anthropomorphic test device (ATD) has no apparent contact with the seat/structure but has contact with an inflatable restraint, a head-injury criterion (HIC) unlimited score in excess of 1000 is acceptable, provided the HIC15 score for that contact is less than 700.

2. Body-to-Wall/Furnishing Contact: If a seat is installed aft of structure (e.g., an interior wall or furnishing) that does not provide a homogenous contact surface for the expected range of occupants and yaw angles, then additional analysis and/or test(s) may be required to demonstrate that the injury criteria are met for the area which an occupant could contact. For example, if different yaw angles could result in different inflatable-restraint

performance, then additional analysis or separate test(s) may be necessary to evaluate performance.

3. Neck Injury Criteria: The seating system must protect the occupant from experiencing serious neck injury. The assessment of neck injury must be conducted with the inflatable restraint activated unless there is reason to also consider that the neck-injury potential would be higher below the inflatable-restraint threshold.

a. The  $N_{ij}$  must be below 1.0, where  $N_{ij} = F_z/F_{zc} + M_y/M_{yc}$ , and  $N_{ij}$  intercepts limited to:

- i.  $F_{zc} = 1530$  lb for tension.
- ii.  $F_{zc} = 1385$  lb for compression.
- iii.  $M_{yc} = 229$  lb-ft in flexion.
- iv.  $M_{yc} = 100$  lb-ft in extension.

b. In addition, peak  $F_z$  must be below 937 lb in tension and 899 lb in compression.

c. Rotation of the head about its vertical axis relative to the torso is limited to 105 degrees in either direction from forward-facing.

d. The neck must not impact any surface.

4. Spine and Torso Injury Criteria:

a. The shoulders must remain aligned with the hips throughout the impact sequence, or support for the upper torso must be provided to prevent forward or lateral flailing beyond 45 degrees from the vertical during significant spinal loading.

b. Significant concentrated loading on the occupant's spine, in the area between the pelvis and shoulders during impact, including rebound, is not acceptable. During this type of contact, the interval for any rearward (X direction) acceleration exceeding 20g must be less than 3 milliseconds as measured by the thoracic instrumentation specified in 49 CFR part 572, subpart E, filtered in accordance with SAE International (SAE) J211-1.

c. Occupant must not interact with the armrest or other seat components in any manner significantly different than would be expected for a forward-facing seat installation.

5. Longitudinal test(s), as necessary, must be performed with the FAA Hybrid III ATD, undeformed floor, most-critical yaw case(s) for injury, and with all lateral structural supports (armrests/walls) installed. For the pass/fail injury assessments, see the criteria listed in special conditions 1 through 4, above.

Note: Boeing must demonstrate that the installation of seats via plinths or pallets meets all applicable requirements. Compliance with the guidance contained in FAA Policy Memorandum PS-ANM-100-2000-00123, dated February 2, 2000, titled

“Guidance for Demonstrating Compliance with Seat Dynamic Testing for Plinths and Pallets,” is acceptable to the FAA.

#### Inflatable Lapbelt Conditions

If inflatable lapbelts are installed on single-place side-facing seats, the inflatable lapbelt(s) must meet Special Conditions 25-431-SC.

Issued in Renton, Washington, on April 14, 2015.

**Michael Kaszycki,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 2015-09784 Filed 4-27-15; 8:45 am]

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## DEPARTMENT OF LABOR

### Employment and Training Administration

#### 20 CFR Part 655

#### Temporary Employment of Foreign Workers in the United States; CFR Correction

In Title 20 of the Code of Federal Regulations, Parts 500 to 656, revised as of April 1, 2014, on page 314, in § 655.10, the second paragraph (h) and the second paragraph (i) are removed.

[FR Doc. 2015-09948 Filed 4-27-15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 9718]

**RIN 1545-BH37**

#### Period of Limitations on Assessment for Listed Transactions Not Disclosed Under Section 6011; Correction

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

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to final regulations (TD 9718) that were published in the **Federal Register** on Tuesday, March 31, 2015 (80 FR 16973). The final regulations relating to the exception to the general three-year period of limitations on assessment under section 6501(c)(10) of the Internal Revenue Code (Code) for listed transactions that taxpayer failed to disclose as required under section 6011.

**DATES:** This correction is effective on April 28, 2015, and is applicable March 31, 2015.

**FOR FURTHER INFORMATION CONTACT:** Danielle Pierce at (202) 317-6845 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulation (TD 9718) that is the subject of this correction is under section 6011.

**Need for Correction**

As published, final regulations (TD 9718) contain errors that may prove to be misleading and are in need of clarification.

**List of Subjects in 26 CFR Part 301**

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 301 is amended by making the following correcting amendments:

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 301.6501(c)-1 is amended by revising the first sentence of paragraph (g)(5)(i)(D) to read as follows:

**§ 301.6501(c)-1 Exceptions to general period of limitations on assessment and collection.**

\* \* \* \* \*

(g) \* \* \*

(5) \* \* \*

(i) \* \* \*

(D) \* \* \* Unless an earlier expiration is provided for in paragraph (g)(6) of this section, the time to assess tax under this paragraph (g) will not expire before one year after the date on which the Secretary is furnished the information from the taxpayer that satisfies all of the requirements of paragraphs (g)(5)(i)(A) and (B) of this section and, if applicable, paragraph (g)(5)(i)(C) of this section.

\* \* \* \* \*

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

[FR Doc. 2015-09710 Filed 4-27-15; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket No. USCG-2015-0289]

**Drawbridge Operation Regulation; Willamette River, Portland, OR**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from drawbridge regulation.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that govern three Multnomah County bridges: The Broadway Bridge, mile 11.7, the Morrison Bridge, mile 12.8, and the Hawthorne Bridge, mile 13.1, all crossing the Willamette River at Portland, OR. The deviation is necessary to accommodate the annual Rock ‘n’ Roll Half Marathon event. This deviation allows the bridges to remain in the closed-to-navigation position to allow safe roadway movement of event participants.

**DATES:** This deviation is effective from 3 a.m. to 12:35 p.m. on May 17, 2015.

**ADDRESSES:** The docket for this deviation, [USCG-2015-0289] 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](mailto: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:** Multnomah County has requested a temporary deviation from the operating schedule for the Broadway Bridge, mile 11.7, the Morrison Bridge, mile 12.8, and the Hawthorne Bridge, mile 13.1, all crossing the Willamette River at Portland, OR. The requested deviation is to accommodate the annual Rock ‘n’ Roll Half Marathon event. The Broadway Bridge, mile 11.7, provides a

vertical clearance of 90 feet in the closed position, the Morrison Bridge, mile 12.8, provides a vertical clearance of 69 feet in the closed position, and the Hawthorne Bridge, mile 13.1, provides a vertical clearance of 49 feet in the closed position; all clearances are referenced to the vertical clearance above Columbia River Datum 0.0. Waterway usage on this part of the Willamette River includes vessels ranging from commercial tug and barge to small pleasure craft.

The normal operating schedule for all three bridges, detailed in 33 CFR 117.897(c)(3), states that the bridges open on signal if notice is given to the given to the drawtender of the Hawthorne Bridge. The normal operating schedule for the Broadway Bridge and the Morrison Bridge stipulates that a one-hour notice is to be given from 8 a.m. to 5 a.m., Monday through Friday, and two-hour notice is to be given at all other times. The normal operating schedule for the Hawthorne Bridge does not require advance notice.

To facilitate the annual Rock ‘n’ Roll Half Marathon event, the draws of the Broadway Bridge, the Morrison Bridge, and the Hawthorne Bridge will be maintained in the closed-to-navigation positions from 3 a.m. to 12:35 p.m. on May 17, 2015. The bridges will be able to open for emergencies. There is no immediate alternate route for vessels to pass. Vessels able to pass through the bridges in the closed positions may do so at anytime.

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 bridges 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 their regular operating schedules immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: April 21, 2015.

**Steven M. Fischer,**  
*Bridge Administrator, Thirteenth Coast Guard District.*

[FR Doc. 2015-09787 Filed 4-27-15; 8:45 am]

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