

**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]

**BILLING CODE 9110-04-P**