

United States, the total number of months the property was in use, the fair market value of the property, a schedule of the depreciation deduction taken with respect to the property, and a calculation of the amount of depreciation required to be recaptured.

(iv) *Property not transferred for use in the active conduct of a trade or business.* Describe any property that is eligible property, as defined in § 1.367(a)–2(b) taking into account the application of § 1.367(a)–2(c), that was transferred to the foreign corporation but not for use in the active conduct of a trade or business outside the United States (and was therefore not listed under paragraph (c)(4)(i) of this section).

(v) *Property transferred under compulsion.* If property qualifies for the exception of § 1.367(a)–2(a)(2) under the rules of paragraph (h) of that section, provide information supporting the claimed application of such exception.

(vi) *Certain ineligible property.* Describe any property that is described in § 1.367(a)–2(c) and that therefore cannot qualify under § 1.367(a)–2(a)(2) regardless of its use in the active conduct of a trade or business outside of the United States. The description must be divided into the relevant categories, as follows:

(A) *Inventory, etc.* Property described in § 1.367(a)–2(c)(1);

(B) *Installment obligations, etc.* Property described in § 1.367(a)–2(c)(2);

(C) *Foreign currency, etc.* Property described in § 1.367(a)–2(c)(3); and

(D) *Leased property.* Property described in § 1.367(a)–2(c)(4).

(vii) *Other property that is ineligible property.* Describe any property, other than property described in § 1.367(a)–2(c), that cannot qualify under § 1.367(a)–2(a)(2) regardless of its use in the active conduct of a trade or business outside of the United States and that is not subject to the rules of section 367(d) under § 1.367(a)–1(b)(5). Each item of property must be separately identified.

(c)(4)(viii) [Reserved]. For further guidance, see § 1.6038B–1T(c)(4)(viii).

(5) *Transfer of foreign branch with previously deducted losses.* If the property transferred is property of a foreign branch with previously deducted losses subject to §§ 1.367(a)–6 and –6T, provide the following information:

(i) through (iv) [Reserved]. For further information, see § 1.6038B–1T(c)(5)(i) through (iv).

\* \* \* \* \*

(d)(1) through (1)(iii) [Reserved]. For further guidance, see § 1.6038B–1T(d)(1) through (1)(iii).

(iv) *Intangible property transferred.* Provide a description of the intangible

property transferred, including its adjusted basis. Generally, each item of intangible property must be separately identified, including intangible property described in § 1.367(d)–1(g)(2)(i) or that is subject to the rules of section 367(d) under § 1.367(a)–1(b)(5).

(d)(1)(v) through (d)(1)(vi) [Reserved]. For further guidance, see § 1.6038B–1T(d)(1)(v) through (1)(vi).

(d)(1)(vii) *Coordination with loss rules.* List any intangible property subject to section 367(d) the transfer of which also gives rise to the recognition of gain under section 904(f)(3) or §§ 1.367(a)–6 or –6T. Provide a calculation of the gain required to be recognized with respect to such property, in accordance with the provisions of § 1.367(d)–1(g)(4).

(d)(1)(viii) through (d)(2) [Reserved]. For further guidance, see § 1.6038B–1T(d)(1)(viii) through (2).

\* \* \* \* \*

(g) *Effective/applicability dates.* (1) Except as provided in paragraphs (g)(2) through (g)(7) of this section, this section applies to transfers occurring on or after July 20, 1998, except for transfers of cash made in tax years beginning on or before February 5, 1999 (which are not required to be reported under section 6038B), and except for transfers described in paragraph (e) of this section, which applies to transfers that are subject to §§ 1.367(e)–1(f) and 1.367(e)–2(e). \* \* \*

\* \* \* \* \*

(7) Paragraphs (c)(4)(i) through (vii), (c)(5), and (d)(1)(iv) and (vii) of this section apply to transfers occurring on or after September 14, 2015, and to transfers occurring before September 14, 2015, resulting from entity classification elections made under § 301.7701–3 that are filed on or after September 14, 2015. For guidance with respect to paragraphs (c)(4), (c)(5), and (d)(1) of this section before this section is applicable, see §§ 1.6038B–1 and 1.6038B–1T as contained in 26 CFR part 1 revised as of April 1, 2015.

**John M. Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2015–23279 Filed 9–14–15; 11:15 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG–2015–0677]

**RIN 1625-AA00**

### Safety Zones; Lower Mississippi River Miles 95.7 to 96.7; New Orleans, LA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to establish two temporary safety zones from Mile Marker (MM) 95.7 to MM 96.7 above Head of Passes (AHP) on the Lower Mississippi River (LMR) on two different dates. These safety zones are necessary to protect persons and vessels from potential safety hazards associated with fireworks displays on or over navigable waterways. Entry into these zones is prohibited unless specifically authorized by the Captain of the Port New Orleans or a designated representative.

**DATES:** Comments and related material must be received by the Coast Guard on or before October 1, 2015.

**ADDRESSES:** You may submit comments identified by docket number using any one of the following methods:

(1) *Federal eRulemaking Portal:* <http://www.regulations.gov>.

(2) *Fax:* 202–493–2251.

(3) *Mail or Delivery:* Docket Management Facility (M–30), U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC 20590–0001. Deliveries accepted between 9 a.m. and 5 p.m., Monday through Friday, except federal holidays. The telephone number is 202–366–9329. See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section below for further instructions on submitting comments. To avoid duplication, please use only one of these three methods.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call or email Lieutenant Commander (LCDR) James Gatz, Sector New Orleans, at (504) 365–2281 or [James.C.Gatz@uscg.mil](mailto:James.C.Gatz@uscg.mil). If you have questions on viewing or submitting material to the docket, call Cheryl F. Collins, Program Manager, Docket Operations, telephone (202) 366–9826.

#### SUPPLEMENTARY INFORMATION:

##### Table of Acronyms

BNM Broadcast Notice to Mariners

COTP Captain of the Port  
DHS Department of Homeland Security  
FR Federal Register  
NPRM Notice of Proposed Rulemaking

#### A. Public Participation and Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related materials. All comments received will be posted without change to <http://www.regulations.gov> and will include any personal information you have provided.

##### 1. Submitting Comments

If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation. You may submit your comments and material online at <http://www.regulations.gov>, or by fax, mail, or hand delivery, but please use only one of these means. If you submit a comment online, it will be considered received by the Coast Guard when you successfully transmit the comment. If you fax, hand deliver, or mail your comment, it will be considered as having been received by the Coast Guard when it is received at the Docket Management Facility. We recommend that you include your name and a mailing address, an email address, or a telephone number in the body of your document so that we can contact you if we have questions regarding your submission.

To submit your comment online, go to <http://www.regulations.gov>, type the docket number [USCG-2015-0677] in the “SEARCH” box and click “SEARCH.” Click on “Submit a Comment” on the line associated with this rulemaking.

If you submit your comments by mail or hand delivery, submit them in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. If you submit comments by mail and would like to know that they reached the Facility, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period and may change the rule based on your comments.

##### 2. Viewing Comments and Documents

To view comments, as well as documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, type the docket number (USCG-2015-0677) 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.

##### 3. Privacy Act

Anyone can search the electronic form of comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review a Privacy Act notice regarding our public dockets in the January 17, 2008, issue of the **Federal Register** (73 FR 3316).

##### 4. Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for one, using one of the methods specified under **ADDRESSES**. Please explain why you believe a public meeting would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

#### B. Regulatory History and Information

There is no regulatory history or information related to this newly proposed temporary safety zone.

#### C. Basis and Purpose

The legal basis for this proposed rule is 33 U.S.C. 1231; 50 U.S.C. 191; 33 CFR 1.05-1; 6.04-1, 6.04-6, and 160.5; and Department of Homeland Security Delegation No. 0170.1, which collectively authorize the Coast Guard to establish and define safety zones.

AFX Pro, a company specializing in firework displays, informed the Coast Guard of two fireworks displays planned for October 2015. Mardi Gras World is hosting a private wedding with a fireworks display on October 10, 2015, and the Bridgestone Tire Company is sponsoring a fireworks display on October 22, 2015. The fireworks displays on both dates will be launched from a barge positioned in the waterway adjacent to Mardi Gras World, an event venue located at MM 96.2 AHP on the Lower Mississippi River, in a high commercial traffic area near a tight river bend. Therefore, the Coast Guard has determined that a safety zone is needed to ensure safe navigation for all those in the vicinity of these fireworks displays. These safety zones are proposed to

protect the public, mariners, and vessels from the hazards associated with a barge-based fireworks display on and over the waterway.

#### D. Discussion of Proposed Rule

The Coast Guard proposes two temporary safety zones on the Lower Mississippi River, for a duration of one hour each during the evenings of October 10 and 22, 2015. The safety zones will include the entire width of the Lower Mississippi River in New Orleans, LA from mile marker 95.7 to mile marker 96.7 AHP. Entry into this zone is prohibited unless permission has been granted by the COTP New Orleans, or a designated representative.

The COTP New Orleans will inform the public through BNMs of the enforcement period for the safety zone as well as any changes in the planned schedule. Mariners and other members of the public may also contact Coast Guard Sector New Orleans Command Center to inquire about the status of the safety zone, at (504) 365-2200.

#### E. Regulatory Analyses

We developed this proposed rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes or executive orders.

##### 1. Regulatory Planning and Review

This proposed rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, as supplemented by Executive Order 13563, Improving Regulation and Regulatory Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of Executive Order 12866 or under section 1 of Executive Order 13563. The Office of Management and Budget has not reviewed it under those Orders. This safety zone will only restrict navigation on the Lower Mississippi River from MM 95.7 to MM 96.7 AHP, for approximately one hour on October 10, 2015 and one hour on October 22, 2015. Due to the limited scope and short duration of the safety zones, the impacts on routine navigation are expected to be minimal.

##### 2. Impact on Small Entities

The Regulatory Flexibility Act of 1980 (RFA), 5 U.S.C. 601–612, as amended, requires federal agencies to consider the potential impact of regulations on small entities during rulemaking. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their

fields, and governmental jurisdictions with populations of less than 50,000.

This rule may affect the following entities, some of which might be small entities: The owners or operators of vessels intending to transit the safety zone area during the periods of enforcement. The safety zones will not have a significant economic impact on a substantial number of small entities because they are limited in scope and will be in effect for a short period of time. Before the enforcement periods, the Coast Guard COTP will issue maritime advisories widely available to waterway users. Deviation from the safety zone established through this rulemaking may be requested from the appropriate COTP and requests will be considered on a case-by-case basis.

Therefore, the Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule will not have a significant economic impact on a substantial number of small entities.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

### *3. Assistance for Small Entities*

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this proposed rule. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT**, above. The Coast Guard will not retaliate against small entities that question or complain about this proposed rule or any policy or action of the Coast Guard.

### *4. Collection of Information*

This proposed rule will not call for a new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520.).

### *5. Federalism*

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this proposed rule under that

Order and determined that this rulemaking does not have implications for federalism.

### *6. Protest Activities*

The Coast Guard respects the First Amendment rights of protesters. Protesters are asked to contact the person listed in the “For Further Information Contact” section to coordinate protest activities so that your message can be received without jeopardizing the safety or security of people, places or vessels.

### *7. Unfunded Mandates Reform Act*

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any one year. Though this proposed rule would not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

### *8. Taking of Private Property*

This proposed rule would not cause a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

### *9. Civil Justice Reform*

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

### *10. Protection of Children From Environmental Health Risks*

We have analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

### *11. Indian Tribal Governments*

This proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and

Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

### *12. Energy Effects*

This proposed rule is not a “significant energy action” under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use.

### *13. Technical Standards*

This proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

### *14. Environment*

We have analyzed this proposed rule under Department of Homeland Security Management Directive 023–01 and Commandant Instruction M16475.ID, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have made a preliminary determination that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This proposed rule involves establishing a temporary safety zone for all waters of the Lower Mississippi River from MM 95.7 to MM 96.7 AHP. This proposed rule is categorically excluded under section 2.B.2, figure 2–1, paragraph (34)(g) of the Instruction because it involves establishment of safety zones. An Environmental analysis and a categorical exclusion determination will be made available in the docket as indicated under **ADDRESSES**. We seek any comments or information that may lead to the discovery of a significant environmental impact from this proposed rule.

### **List of Subjects in 33 CFR Part 165**

Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 165 as follows:

## **PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS**

- 1. The authority citation for part 165 continues to read as follows:

**Authority:** 33 U.S.C. 1231; 50 U.S.C. 191; 33 CFR 1.05–1, 6.04–1, 6.04–6, and 160.5; Department of Homeland Security Delegation No. 0170.1.

- 2. Add § 165.T08–0677 to subpart F under the undesignated center heading

Eighth Coast Guard District to read as follows:

**§ 165.T08–0677 Safety Zones; Lower Mississippi River Miles 95.7 to 96.7; New Orleans, LA**

(a) *Location.* The following area is a safety zone: All waters of the Lower Mississippi River from mile marker 95.7 to mile marker 96.7 Above Head of Passes, New Orleans, LA.

(b) *Effective date and enforcement period.* This rule is effective and enforceable with actual notice on October 10, 2015 and on October 22, 2015, for one hour in the evening of each date.

(c) *Regulations.* (1) In accordance with the general regulations in § 165.23 of this part, entry into this zone is prohibited unless specifically authorized by the Captain of the Port (COTP) New Orleans or designated personnel. Designated personnel include commissioned, warrant and petty officers of the U.S. Coast Guard assigned to units under the operational control of USCG Sector New Orleans. For this rule the COTP's designated representative is Vessel Traffic Service Lower Mississippi River.

(2) Vessels requiring deviation from this rule must request permission from the COTP New Orleans or a COTP New Orleans designated representative. They may be contacted on VHF–FM Channel 16 or 67, or through Vessel Traffic Service Lower Mississippi River at 504–365–2415.

(3) Persons and vessels permitted to deviate from this safety zone regulation and enter the restricted area must transit at the slowest safe speed and comply with all lawful directions issued by the COTP New Orleans or the designated representative.

(d) *Information broadcasts.* The COTP New Orleans or a COTP New Orleans designated representative will inform the public through broadcast notices to mariners of the enforcement period for the safety zone as well as any changes in the planned schedule.

Dated: August 14, 2015.

**P.C. Schifflin,**

*Captain, U.S. Coast Guard, Captain of the Port New Orleans.*

[FR Doc. 2015–23264 Filed 9–15–15; 8:45 am]

**BILLING CODE 9110–04–P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[EPA–R07–OAR–2015–0520; FRL–9933–99–Region 7]

**Approval and Promulgation of Air Quality Implementation Plans; State of Missouri; Control of NO<sub>x</sub> Emissions From Large Stationary Internal Combustion Engines**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve revisions to the State Implementation Plan (SIP) for the State of Missouri submitted on October 17, 2013. These revisions remove definitions that were in this rule but have been moved to the state's general definitions rule. The revisions also add text and corrects a wording error found in the rule. EPA's approval of these rule revisions is being done in accordance with the requirements of the Clean Air Act (CAA).

**DATES:** Comments on this proposed action must be received in writing by October 16, 2015.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R07–OAR–2015–0520, by mail to Lachala Kemp, Environmental Protection Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219. Comments may also be submitted electronically or through hand delivery/courier by following the detailed instructions in the **ADDRESSES** section of the direct final rule located in the rules section of this **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:**

Lachala Kemp, Environmental Protection Agency, Air Planning and Development Branch, 11201 Renner Boulevard, Lenexa, Kansas 66219 at (913) 551–7214 or by email at [kemp.lachala@epa.gov](mailto:kemp.lachala@epa.gov).

**SUPPLEMENTARY INFORMATION:** In the final rules section of this **Federal Register**, EPA is approving the state's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision amendment and anticipates no relevant adverse comments to this action. A detailed rationale for the approval is set forth in the direct final rule. If no relevant adverse comments are received in response to this action, no further activity is contemplated in relation to this action. If EPA receives

relevant adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed action. EPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time. Please note that if EPA receives adverse comment on part of this rule and if that part can be severed from the remainder of the rule, EPA may adopt as final those parts of the rule that are not the subject of an adverse comment. For additional information, see the direct final rule which is located in the rules section of this **Federal Register**.

**List of Subjects in 40 CFR Part 52**

Environmental protection, Air pollution control, Incorporation by reference, Intergovernmental relations, Ozone, Reporting and recordkeeping requirements.

Dated: September 3, 2015.

**Becky Weber,**

*Acting Regional Administrator, Region 7.*

[FR Doc. 2015–23177 Filed 9–15–15; 8:45 am]

**BILLING CODE 6560–50–P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 62**

[EPA–R07–OAR–2015–0543; FRL–9933–94–Region 7]

**Approval and Promulgation of Air Quality Implementation Plans for Designated Facilities and Pollutants; Missouri; Sewage Sludge Incinerators**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) proposes to approve revisions to the state plan for designated facilities and pollutants developed under sections 111(d) and 129 of the Clean Air Act for the State of Missouri. This proposed rule will amend the state plan to include a new plan and associated rule implementing emission guidelines for Sewage Sludge Incinerators published in the **Federal Register** on March 21, 2011.

**DATES:** Comments on this proposed action must be received in writing by October 16, 2015.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R07–OAR–2015–0543, by mail to Paula Higbee, Environmental Protection Agency, Air Planning and Development