

Firm S had no reason to know of this one omission or to suspect that the professional had failed to report any reportable transactions to the firm's compliance officer in accordance with the firm's policies. Firm S also immediately undertakes a thorough search of its electronic and paper files to locate any additional reportable transactions relating to the professional in question that may have been omitted from the list. Under these circumstances, Firm S has demonstrated that it has acted in good faith in its efforts to comply with section 6112 and is deemed to have reasonable cause for the period of time the IRS took to review the furnished list and to inform the material advisor of the identified failure in the list. See paragraph (h)(2) of this section. The reasonable cause exception, however, will only be available to Firm S with respect to the omission identified by the IRS for the period of time that a person who exercises ordinary business care would need to obtain the information and documents related to the identified omission. See paragraph (g)(3) of this section. With respect to any other omissions related to the same professional and not identified by the IRS, the reasonable cause exception will only be available to Firm S for the period of time that a person who exercises ordinary business care would need to ascertain whether any other reportable transactions were omitted from the list and to obtain the information and documents related to any such omissions. See paragraph (g)(3) of this section.

(i) *Effective/applicability date.* This section applies to all requests for lists required to be maintained under section 6112, including lists that persons were required to maintain under section 6112(a) as in effect before October 22, 2004, made on or after April 28, 2016.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

Approved: March 22, 2016.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG-2016-0054]

Eighth Coast Guard District Annual Safety Zones; Pittsburgh Pirates Fireworks; Allegheny River Mile 0.2 to 0.8; Pittsburgh, PA

AGENCY: Coast Guard, DHS.

ACTION: Notice of enforcement of regulation.

SUMMARY: The Coast Guard will enforce a safety zone for the Pittsburgh Pirates Fireworks on the Allegheny River, from mile 0.2 to 0.8, extending the entire width of the river to provide for the safety of life on navigable waters. This rule is effective following certain home games throughout the Major League Baseball season, including post-season home games if the Pittsburgh Pirates make the playoffs. During the enforcement period, entry into, transiting, or anchoring in the safety zone is prohibited to all vessels not registered with the sponsor as participants or official patrol vessels, unless specifically authorized by the Captain of the Port (COTP) Pittsburgh or a designated representative.

DATES: The regulations in 33 CFR 165.801 Table 1, Sector Ohio Valley, Line No. 1 will be enforced for the Pittsburgh Pirates Season Fireworks as identified in the **SUPPLEMENTARY INFORMATION** section below with dates and times.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notice of enforcement, call or email MST1 Jennifer Haggins, Marine Safety Unit Pittsburgh, U.S. Coast Guard; telephone 412-221-0807, email Jennifer.L.Haggins@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce the Safety Zone for the annual Pittsburgh Pirates Fireworks listed in 33 CFR 165.801 Table 1, Sector Ohio Valley, Line No. 1 from 8:45 p.m. to 11:59 p.m. on the following dates: April 16 and 30, May 19, June 11, July 21, August 20, September 8, and during the 3 hours following post-season home games, should the Pittsburgh Pirates make the playoffs, in October and November, 2016. Should inclement weather require rescheduling, the safety zone will be effective following games on a rain date to occur within 48 hours of the scheduled date. This action is being taken to provide for safety of life on navigable waters during a fireworks display taking place on and over the waterway. These regulations can be found in the Code of Federal Regulations, under 33 CFR 165.801. As specified in § 165.801, entry into the safety zone is prohibited unless authorized by the COTP or a designated representative. Persons or vessels desiring to enter into or passage through the safety zone must request permission from the COTP or a designated representative. If permission is granted, all persons and vessels shall comply with the instructions of the COTP or designated representative.

This notice of enforcement is issued under authority of 33 CFR 165.801 and

5 U.S.C. 552 (a). In addition to this notice in the **Federal Register**, the Coast Guard will provide the maritime community with advance notification of this enforcement period via Local Notice to Mariners and updates via Marine Information Broadcasts.

Dated: March 30, 2016.

L. McClain, Jr.,

Commander, U.S. Coast Guard, Captain of the Port Pittsburgh.

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DEPARTMENT OF EDUCATION

34 CFR Chapter IV

[CFDA Number: 84.420A; Docket ID ED-2015-OCTAE-0095]

Final Priorities, Requirements, Definitions, and Selection Criteria—Performance Partnership Pilots for Disconnected Youth

AGENCY: Office of Career, Technical, and Adult Education, Department of Education.

ACTION: Final priorities, requirements, definitions, and selection criteria.

SUMMARY: The Assistant Secretary for Career, Technical, and Adult Education (Assistant Secretary) announces priorities, requirements, definitions, and selection criteria under the Performance Partnership Pilots (P3) for Disconnected Youth competition. The Assistant Secretary may use the priorities, requirements, definitions, and selection criteria for competitions for fiscal year (FY) 2015 and later years. We take this action in order to support the identification of strong and effective pilots that are likely to achieve significant improvements in educational, employment, and other key outcomes for disconnected youth.

DATES: *Effective Date:* These priorities, requirements, definitions, and selection criteria are effective May 31, 2016.

FOR FURTHER INFORMATION CONTACT: Braden Goetz, U.S. Department of Education, 400 Maryland Avenue SW., Room 11141, PCP, Washington, DC 20202. Telephone: (202) 245-7405 or by email: Braden.Goetz@ed.gov.

If you use a telecommunications device for the deaf (TDD) or a text telephone (TTY), call the Federal Relay Service (FRS), toll free, at 1-800-877-8339.

SUPPLEMENTARY INFORMATION:

Executive Summary

Purpose of This Regulatory Action: The Assistant Secretary announces