

paragraphs (f)(1)(iii) and (f)(1)(iv) of this section for a minimum of three years.

(ii) Place the testing laboratory under a continuing obligation to notify it of any adverse regulatory action in any jurisdiction where the testing laboratory conducts business.

(iii) Require the testing laboratory to provide notice of any material changes to the information provided to the TGRA.

(g) *Records*. Records required to be maintained under this section must be made available to the Commission upon request. The Commission may use the information derived therefrom for any lawful purpose including, without limitation, to monitor the use of Class II gaming systems, to assess the effectiveness of the standards required by this part, and to inform future amendments to this part. The Commission will only make available for public review records or portions of records subject to release under the Freedom of Information Act, 5 U.S.C. 552; the Privacy Act of 1974, 5 U.S.C. 552a; or the Indian Gaming Regulatory Act, 25 U.S.C. 2716(a).

Dated: December 19, 2017.

**Jonodev O. Chaudhuri**,  
*Chairman.*

**Kathryn Isom-Clause**,  
*Vice Chair.*

**E. Sequoyah Simermeyer**,  
*Associate Commissioner.*

[FR Doc. 2017-27945 Filed 12-26-17; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9825]

RIN 1545-BJ08

#### Treatment of Transactions in Which Federal Financial Assistance Is Provided; Correction

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to final regulations (TD 9825) that were published in the **Federal Register** on Thursday, October 19, 2017. The final regulations are under section 597 of the Internal Revenue Code. These final regulations amend existing regulations that address the federal income tax treatment of transactions in which federal financial assistance is provided to banks and

domestic building and loan associations, and they clarify the federal income tax consequences of those transactions to banks, domestic building and loan associations, and related parties.

**DATES:** This correction is effective on *December 27, 2017* and applicable on or after October 19, 2017.

**FOR FURTHER INFORMATION CONTACT:** Russell G. Jones at (202) 317-5357, or Ken Cohen at (202) 317-5367 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9825) that are the subject of this correction are issued under section 597 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulation (TD 9825) contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the final regulations (TD 9825) that are the subject of FR Doc. 2017-21129 appearing on page 48618 in the **Federal Register** of Thursday, October 19, 2017, are corrected as follows:

On page 48619, in the second column, in the preamble, under the caption “Special Analyses”, in the fifth line, the language “Executive Order 13653. Therefore, a” is corrected to read “Executive Order 13563. Therefore, a”.

**Martin V. Franks**,

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

[FR Doc. 2017-27863 Filed 12-26-17; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9825]

RIN 1545-BJ08

#### Treatment of Transactions in Which Federal Financial Assistance Is Provided; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9825) that were published in the

**Federal Register** on Thursday, October 19, 2017. The final regulations are under section 597 of the Internal Revenue Code. These final regulations amend existing regulations that address the federal income tax treatment of transactions in which federal financial assistance is provided to banks and domestic building and loan associations, and they clarify the federal income tax consequences of those transactions to banks, domestic building and loan associations, and related parties.

**DATES:** This correction is effective on *December 27, 2017* and is applicable on or after October 19, 2017.

**FOR FURTHER INFORMATION CONTACT:** Russell G. Jones at (202) 317-5357, or Ken Cohen at (202) 317-5367 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9825) that are the subject of this correction are issued under section 597 of the Internal Revenue Code.

##### Need for Correction

As published, the final regulations (TD 9825) 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 1.597-5 is amended by revising the seventh and eighth sentences of paragraph (f), *Example 4*, and by revising the first and second sentences of paragraph (f), *Example 5* (ii), to read as follows:

##### § 1.597-5 Taxable Transfers.

\* \* \* \* \*

(f) \* \* \*

*Example 4.* \* \* \* The fair market value of the loans is their Expected Value, \$800,000 (the sum of the \$500,000 Third-Party Price and the \$300,000 that the Agency would pay if N sold the loans for \$500,000). The fair market value of each foreclosed property is its Expected Value, \$80,000 (the sum of the \$50,000 Third-Party Price and the \$30,000 that the Agency would pay if N sold the

foreclosed property for \$50,000) under paragraph (b) of § 1.597-1. \* \* \*

\* \* \* \* \*

*Example 5.* \* \* \*

(ii) At the end of 2018, the Third-Party Price for the loans drops to \$400,000, and the Third-Party Price for each of the foreclosed properties remains at \$50,000. The fair market value of the loans at the end of Year 2 is their Expected Value, \$600,000 (\$400,000 Third-Party Price + \$200,000 (the amount of the loss if the loans were disposed of for the Third-Party Price × 33.33%) (the Average Reimbursement Rate does not change)).

\* \* \* \* \*

\* \* \* \* \*

**Martin V. Franks,**

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

[FR Doc. 2017-27862 Filed 12-26-17; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket No. USCG-2017-1109]

**Drawbridge Operation Regulation; Columbia River, Vancouver, WA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of deviation from drawbridge regulations.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the Burlington Northern Santa Fe (BNSF) Railway Bridge across the Columbia River, mile 105.6, at Vancouver, WA. The deviation is necessary to accommodate replacement gears, shafts and bearings. This deviation allows the bridge to remain in the closed-to-navigation position during maintenance activities.

**DATES:** This deviation is effective from 8 a.m. to 3 p.m. on December 27, 2017.

**ADDRESSES:** The docket for this deviation, USCG-2017-1109 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.

**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).

**SUPPLEMENTARY INFORMATION:** BNSF requested that the BNSF Swing Bridge

across the Columbia River, mile 105.6, remain closed to marine vessel traffic to install new swing gears, shafts and bearings. During this installation period, the swing span of the bridge will be in the closed-to-navigation position. The BNSF Swing Bridge, mile 105.6, provides 39 feet of vertical clearance above Columbia River Datum 0.0 while in the closed position.

The subject bridge operates in accordance with 33 CFR 117.5. This deviation allows the swing span of the BNSF Railway Bridge across the Columbia River, mile 105.6, to remain in the closed-to-navigation position, and need not open for maritime traffic from 8 a.m. to 3 p.m. on December 27, 2017. The bridge shall operate in accordance to 33 CFR 117.5 at all other times. Waterway usage on this part of the Columbia River includes vessels ranging from large ships to commercial tug and tow vessels to recreational pleasure craft including cabin cruisers and sailing vessels. Vessels able to pass through the bridge in the closed-to-navigation position may do so at any time. The bridge will not be able to open for emergencies during this closure period, and there is no immediate alternate route for vessels to pass. 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 bridge 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 drawbridge must return to its regular operating schedule immediately at the end of the designated time period. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: December 21, 2017.

**Steven M. Fischer,**

*Bridge Administrator, Thirteenth Coast Guard District.*

[FR Doc. 2017-27923 Filed 12-26-17; 8:45 am]

**BILLING CODE 9110-04-P**

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[EPA-R09-OAR-2017-0383; FRL-9972-49-Region 9]

**Approval of California Air Plan Revisions; Anti-Idling Regulations**

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

**ACTION:** Final rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is taking final action to

approve a revision to the California State Implementation Plan (SIP). This revision concerns emissions of volatile organic compounds (VOCs), oxides of nitrogen (NO<sub>x</sub>) and particulate matter (PM) from the idling of diesel-powered trucks. We are approving portions of a state rule submitted by the California Air Resources Board (CARB) to regulate these emission sources under the Clean Air Act (CAA or the Act).

**DATES:** This rule will be effective on January 26, 2018.

**ADDRESSES:** The EPA has established a docket for this action under Docket ID No. EPA-R09-OAR-2017-0383. All documents in the docket are listed on the <http://www.regulations.gov> website. Although listed in the index, some information is not publicly available, e.g., Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the internet and will be publicly available only in hard copy form. Publicly available docket materials are available through <http://www.regulations.gov>, or please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section for additional availability information.

**FOR FURTHER INFORMATION CONTACT:** Jeffrey Buss, EPA Region IX, (415) 947-4152, [buss.jeffrey@epa.gov](mailto:buss.jeffrey@epa.gov).

**SUPPLEMENTARY INFORMATION:** Throughout this document, "we," "us" and "our" refer to the EPA.

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**I. Proposed Action**

On September 29, 2017, the EPA proposed to approve subsections (c)(1)(A) and (c)(1)(B) of Title 13 California Code of Regulations (CCR) Section 2485, "Airborne Toxic Control Measure to Limit Diesel-Fueled Commercial Motor Vehicle Idling" (collectively, "Idling Restrictions"). The California Air Resources Board (CARB) adopted Section 2485 on September 1, 2006, and submitted the Idling Restrictions and other portions of Section 2485 to the EPA on December 9, 2011.<sup>1</sup>

We proposed to approve these provisions because we determined that they comply with relevant CAA

<sup>1</sup> As described in the proposal, the EPA previously approved other portions of section 2485 into the SIP on June 16, 2016. 81 FR 39423, 39443.