

section, a taxpayer may rely on the rule in this paragraph (b)(2)(iii) for taxable years that begin after September 28, 2016.

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(d) *Applicability date.* The rules in paragraphs (b)(1) and (b)(2)(i) and (iii) of this section apply to taxable years that begin after June 17, 2019.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: February 15, 2019,

David J. Kautter,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2019-05130 Filed 3-18-19; 8:45 am]

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DEPARTMENT OF DEFENSE

Department of the Army

32 CFR Part 542

[Docket ID: USA-2018-HQ-0018]

RIN 0702-AA89

Schools and Colleges

AGENCY: Department of the Army, DoD.

ACTION: Final rule.

SUMMARY: This final rule removes DoD's regulation concerning policies for conducting the Army's Junior Reserve Officers' Training Corps (JROTC) Program in high schools. This applies to the program given at high school level institutions. This part conveys internal Army policy and procedures, and is unnecessary.

DATES: This rule is effective on March 19, 2019.

FOR FURTHER INFORMATION CONTACT: LTC Mark Rea at 703-695-9262.

SUPPLEMENTARY INFORMATION: It has been determined that publication of this CFR part removal for public comment is impracticable, unnecessary, and contrary to public interest since it is based on removing DoD internal policies and procedures that are publicly available on the Department's issuance website.

DoD internal guidance will continue to be published in Army Regulation 145-2, "Junior Reserve Officers' Training Corps Program: Organization, Administration, Operation and Support," available at <https://armypubs.army.mil/ProductMaps/PubForm/AR.aspx>.

This rule is not significant under Executive Order (E.O.) 12866, "Regulatory Planning and Review,"

therefore, E.O. 13771, "Reducing Regulation and Controlling Regulatory Costs" does not apply.

List of Subjects in 32 CFR Part 542

Elementary and secondary education.

PART 542—[REMOVED]

■ Accordingly, by the authority of 5 U.S.C. 301, 32 CFR part 542 is removed.

Brenda S. Bowen,

Army Federal Register Liaison Officer.

[FR Doc. 2019-05135 Filed 3-18-19; 8:45 am]

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DEPARTMENT OF DEFENSE

Department of the Army

32 CFR Part 562

[Docket ID: USA-2018-HQ-0019]

RIN 0702-AA76

Reserve Officers' Training Corps

AGENCY: Department of the Army, DoD.

ACTION: Final rule.

SUMMARY: This final rule removes DoD's regulation containing administrative staff instruction and internal policies for conducting the Army's Senior Reserve Officers' Training Corps (SROTC) Program. This applies to the program given at college-level institutions and at the college-level in military junior colleges. This part conveys internal Army policy and procedures and is unnecessary.

DATES: This rule is effective on March 19, 2019.

FOR FURTHER INFORMATION CONTACT: LTC Mark Rea at 703-695-9262.

SUPPLEMENTARY INFORMATION: It has been determined that publication of this CFR part removal for public comment is impracticable, unnecessary, and contrary to public interest since it is based on removing DoD internal policies and procedures that are publicly available on the Department's issuance website. DoD internal guidance will continue to be published in Army Regulation 145-1, "Senior Reserve Officers' Training Corps Program: Organization, Administration and Training," available at <https://armypubs.army.mil/ProductMaps/PubForm/AR.aspx>.

This rule is not significant under Executive Order (E.O.) 12866, "Regulatory Planning and Review," therefore, E.O. 13771, "Reducing Regulation and Controlling Regulatory Costs" does not apply.

List of Subjects in 32 CFR Part 562

Armed forces reserves, colleges and universities.

PART 562—[REMOVED]

■ Accordingly, by the authority of 5 U.S.C. 301, 32 CFR part 562 is removed.

Brenda S. Bowen,

Army Federal Register Liaison Officer.

[FR Doc. 2019-05134 Filed 3-18-19; 8:45 am]

BILLING CODE 5001-03-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG-2019-0020]

RIN 1625-AA00

Safety Zone; Tanapag Harbor, Saipan, CNMI

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters within Tanapag Harbor, Saipan. This safety zone will encompass the designated swim course for the Escape from Managaha swim event in the waters of Tanapag Harbor, Saipan, Commonwealth of the Northern Mariana Islands. This action is necessary to protect all persons and vessels participating in this marine event from potential safety hazards associated with vessel traffic in the area. Race participants, chase boats, and organizers of the event will be exempt from the safety zone. Entry of persons or vessels into the safety zone is prohibited unless authorized by the Captain of the Port (COTP) Guam.

DATES: This rule is effective from 6:30 a.m. through 8:30 a.m. on March 31, 2019.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG-2019-0020 in the "SEARCH" box and click "SEARCH." Click on Open Docket Folder on the line associated with this rule.

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Chief Petty Officer Todd Wheeler, Sector Guam, U.S. Coast Guard, by telephone at (671) 355-4866, or email at WWMGuam@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR	Code of Federal Regulations
DHS	Department of Homeland Security
FR	Federal Register
NPRM	Notice of proposed rulemaking
§	Section
U.S.C.	United States Code

II. Background Information and Regulatory History

The purpose of this rule is to ensure the safety of the participants and the navigable waters in the safety zone before, during, and after the scheduled swim event. In response, on January 31, 2019, the Coast Guard published an NPRM titled Safety Zone; Tanapag Harbor, Saipan, CNMI (84 FR 621–623). There we stated why we issued the NPRM, and invited comments on our proposed regulatory action related to this safety zone. During the comment period that ended March 4, 2019, we received no comments.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. The recent government shutdown delayed the publication of the NPRM, which is causing this temporary final rule to be effective less than 30 days after publication.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under its authority in 46 U.S.C. 70034 (previously 33 U.S.C. 1231). The Captain of the Port (COTP) Guam has determined that potential hazards associated with the exercise will be a safety concern. The purpose of this rule is to protect all persons and vessels participating in this marine event from potential safety hazards associated with vessel traffic in the area.

IV. Discussion of Comments, Changes, and the Rule

As noted above, we received no comments on our NPRM published January 31, 2019. There are no changes in the regulatory text of this rule from the proposed rule in the NPRM.

This rule establishes a safety zone from 6:30 until 8:30 a.m. on March 31, 2019. The safety zone will cover all navigable waters within 100-yard radius of race participants in Tanapag Harbor, Saipan. This rulemaking would prohibit persons and vessels not involved in the event from being in the safety zone unless authorized by the COTP or a designated representative.

V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive orders related to rulemaking.

Below we summarize our analyses based on a number of these statutes and Executive orders, and we discuss First Amendment rights of protestors.

A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13771 directs agencies to control regulatory costs through a budgeting process. This rule has not been designated a “significant regulatory action,” under Executive Order 12866. Accordingly, this rule has not been reviewed by the Office of Management and Budget (OMB), and pursuant to OMB guidance, it is exempt from the requirements of Executive Order 13771.

This regulatory action determination is based on the size, location, duration, and time-of-day of the safety zone. Vessel traffic will be able to safely transit around this safety zone, which will impact a small designated area of Tanapag Harbor for 2 hours. Moreover, the Coast Guard will issue a Broadcast Notice to Mariners via VHF–FM marine channel 16 about the zone, and the rule allows vessels to seek permission to enter the zone.

B. Impact on Small Entities

The Regulatory Flexibility Act of 1980, 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. The Coast Guard received no comments from the Small Business Administration on this rulemaking. The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities.

While some owners or operators of vessels intending to transit the safety zone may be small entities, for the reasons stated in section V.A. above, this rule will not have a significant economic impact on any vessel owner or operator.

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 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** section.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency’s responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1–888–REG–FAIR (1–888–734–3247). The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

C. Collection of Information

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

D. Federalism and Indian Tribal Governments

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 rule under that Order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in Executive Order 13132.

Also, this rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does 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. If you believe this rule has implications for federalism or Indian tribes, please contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

E. 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 rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

F. Environment

We have analyzed this rule under Department of Homeland Security Directive 023–01 and Commandant Instruction M16475.1D, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321–4370f), and have determined 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 rule involves a safety zone lasting 2 hours that will prohibit entry within 100-yards of swim participants. It is categorically excluded from further review under paragraph L63(a) of Appendix A, Table 1 of DHS Instruction Manual 023–01–001–01, Rev. 01. A Record of Environmental Consideration supporting this determination is available in the docket where indicated under **ADDRESSES**.

G. 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.

List of Subjects in 33 CFR Part 165

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

For the reasons discussed in the preamble, the Coast Guard amends 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. 70034, 70051; 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.T14–0020 to read as follows:

§ 165.T14–0020 Safety Zone; Tanapag Harbor, Saipan, CNMI.

(a) *Location.* The following area, within the Guam Captain of the Port (COTP) Zone (See 33 CFR 3.70–15), all navigable waters within a 100-yard

radius of race participants in Tanapag Harbor, Saipan. Race participants, chase boats and organizers of the event will be exempt from the safety zone.

(b) *Effective dates.* This rule is effective from 6:30 a.m. to 8:30 a.m. on March 31, 2019.

(c) *Enforcement.* Any Coast Guard commissioned, warrant, or petty officer, and any other COTP representative permitted by law, may enforce this temporary safety zone.

(d) *Waiver.* The COTP may waive any of the requirements of this rule for any person, vessel, or class of vessel upon finding that application of the safety zone is unnecessary or impractical for the purpose of maritime security.

(e) *Penalties.* Vessels or persons violating this rule are subject to the penalties set forth in 46 U.S.C. 1232 and 46 U.S.C. 192.

Dated: March 14, 2019.

Christopher M. Chase,

Captain, U.S. Coast Guard, Captain of the Port, Guam.

[FR Doc. 2019–05094 Filed 3–18–19; 8:45 am]

BILLING CODE 9110–04–P

DEPARTMENT OF EDUCATION

34 CFR Parts 668, 674, 682, and 685

[Docket ID ED–2015–OPE–0103]

RIN 1840–AD19

Student Assistance General Provisions, Federal Perkins Loan Program, Federal Family Education Loan Program, William D. Ford Federal Direct Loan Program, and Teacher Education Assistance for College and Higher Education Grant Program

AGENCY: Office of Postsecondary Education, Department of Education.

ACTION: Final rule; correction; announcement of effective date.

SUMMARY: Consistent with the decisions of the U.S. District Court for the District of Columbia, this document memorializes that selected provisions of these final regulations took effect. Due to more recently-effective amendments, the Department must also correct affected amendatory instructions to ensure their incorporation into the CFR.

DATES: As of October 16, 2018, the corrections to the amendatory instructions and the amendments to § 668.14(b)(30), (31), and (32); § 668.41(h) and (i); § 668.71(c); § 668.91(a)(3); § 668.94(h), (i) and (j); § 668.171; § 668.175(c), (d), (f), and (h); part 668, subpart L, appendix C; § 674.33(g)(3) and (8); § 682.202(b)(1);

§ 682.211(i)(7); § 682.402(d)(3), (d)(6)(ii)(B)(1) and (2), (d)(6)(ii)(F) introductory text, (d)(6)(ii)(F)(5), (d)(6)(ii)(G) through (K), (d)(7)(ii) and (iii), (d)(8), and (e)(6)(iii); § 682.405(b)(4)(ii); § 682.410(b)(4) and (b)(6)(viii); § 685.200(f)(3)(v) and (f)(4)(iii); § 685.205(b)(6); § 685.206(c); § 685.212(k); § 685.214(c)(2) and (f)(4) through (7); § 685.215(a)(1), (c)(1) through (8), and (d); § 685.222; part 685, subpart B, appendix A; § 685.300(b)(11) and (12) and (d) through (i); and § 685.308(a), published November 1, 2016, at 81 FR 75926, and delayed June 16, 2017 (82 FR 27621), October 24, 2017 (82 FR 49114), and February 14, 2018 (83 FR 6458), are effective.

FOR FURTHER INFORMATION CONTACT:

Barbara Hoblitzell, U.S. Department of Education, 400 Maryland Ave. SW, Mail stop 6W247, Washington, DC 20202. Telephone: (202) 453–7583. Email at: Barbara.Hoblitzell@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: The original “effective date” for these provisions was July 1, 2017. 81 FR 75926. To the extent the provisions explicitly use this date as a benchmark (e.g., § 685.206(c) (“For loans first disbursed prior to July 1, 2017, the borrower may assert a borrower defense under this paragraph”)), the Department will use July 1, 2017 as the relevant date. Because the provisions referenced above did not actually take effect on July 1, 2017, the Department is, concurrently with this announcement, releasing an Electronic Announcement available at <https://ifap.ed.gov/eannouncements/030719GuidConcernProv2016BorrowerDefenseToRypmtRegs.html> to clarify the responsibilities of institutions with respect to the Financial Responsibility, Class Action Bans, and Predispute Arbitration Agreements Provisions, and Repayment Rate Disclosure sections of the final regulations, which are now effective.

Background: On May 24, 2017, the California Association of Private Postsecondary Schools (CAPPS) filed a Complaint and Prayer for Declaratory and Injunctive Relief in the United States District Court for the District of Columbia (Court) challenging the final regulations in their entirety, and in particular those provisions of the regulations pertaining to the standard and process for the Department to adjudicate borrower defense claims, requirements pertaining to financial