

funding and consultation requirements of Executive Order 13084 do not apply.

#### E. National Environmental Policy Act

The Department has analyzed the environmental impacts of this action pursuant to the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321 *et seq.*) and has determined that it is categorically excluded pursuant to DOT Order 5610.1C, Procedures for Considering Environmental Impacts (44 FR 56420, Oct. 1, 1979). Categorical exclusions are actions identified in an agency's NEPA implementing procedures that do not normally have a significant impact on the environment and therefore do not require either an environmental assessment (EA) or environmental impact statement (EIS). See 40 CFR 1508.4. In analyzing the applicability of a categorical exclusion, the agency must also consider whether extraordinary circumstances are present that would warrant the preparation of an EA or EIS. *Id.* Paragraph 4.c.6.i of DOT Order 5610.1C covers "actions relating to consumer protection, including regulations." The purpose of this rulemaking is to implement regulations regarding the carriage of musical instruments as carry-on baggage or checked baggage on commercial passenger flights operated by air carriers. The Department does not anticipate any environmental impacts, and there are no extraordinary circumstances present in connection with this rulemaking.

#### F. Paperwork Reduction Act

This final rule does not contain any new information collection and therefore is not subject to the Paperwork Reduction Act of 1995 (Pub. L. 104-13, 49 U.S.C. 3501 *et seq.*).

#### G. Unfunded Mandates Reform Act

The Department has determined that the requirements of Title II of the Unfunded Mandates Reform Act of 1995 do not apply to this rule.

Issued this 29th day of December 2014, in Washington, DC.

Anthony R. Foxx,  
Secretary of Transportation.

#### List of Subjects in 14 CFR Part 251

Air carriers, Consumer protection.

For the reasons set forth in the preamble, the Department amends 14 CFR Chapter II by adding a new part 251 to read as follows:

### PART 251—CARRIAGE OF MUSICAL INSTRUMENTS

Sec.

251.1 Definitions.

- 251.2 Applicability.
- 251.3 Small musical instruments as carry-on baggage.
- 251.4 Large musical instruments as carry-on baggage.
- 251.5 Large musical instruments as checked baggage.

**Authority:** 49 U.S.C. 41724.

#### § 251.1 Definitions.

As used in this part:

*Certified air carrier* means a U.S. carrier holding a certificate issued under 49 U.S.C. 41102 to conduct passenger service or holding an exemption to conduct passenger operations under 49 U.S.C. 40109.

*Commuter air carrier* means a U.S. carrier that has been found fit under 49 U.S.C. 41738 and is authorized to carry passengers on at least five round trips per week on at least one route between two or more points according to a published flight schedule using small aircraft as defined in 14 CFR 298.2.

*Covered carrier* means a certificated carrier, a commuter carrier, an air taxi, or a U.S. indirect carrier operating to, from, or within the United States, conducting scheduled passenger service or public charter service.

*FAA* means the Federal Aviation Administration, an operating administration of the Department of Transportation.

*Indirect carrier* means a person not directly involved in the operation of an aircraft who sells air transportation services to the general public other than as an authorized agent of a carrier.

#### § 251.2 Applicability.

This part applies to U.S. certificated air carriers, U.S. commuter air carriers, air taxis, and U.S. indirect carriers that operate passenger service to, from, or within the United States.

#### § 251.3 Small musical instruments as carry-on baggage.

Each covered carrier shall permit a passenger to carry a violin, guitar, or other small musical instrument in the aircraft cabin, without charging the passenger a fee in addition to any standard fee that carrier may require for comparable carry-on baggage, if:

- (a) The instrument can be stowed safely in a suitable baggage compartment in the aircraft cabin or under a passenger seat, in accordance with the requirements for carriage of carry-on baggage or cargo established by the FAA; and
- (b) There is space for such stowage at the time the passenger boards the aircraft.

#### § 251.4 Large musical instruments as carry-on baggage.

Each covered carrier shall permit a passenger to carry a musical instrument that is too large to meet the requirements of § 251.3 in the aircraft cabin, without charging the passenger a fee in addition to the cost of an additional ticket described in paragraph (e) of this section, if:

(a) The instrument is contained in a case or covered so as to avoid injury to other passengers;

(b) The weight of the instrument, including the case or covering, does not exceed 165 pounds or the applicable weight restrictions for the aircraft;

(c) The instrument can be stowed in accordance with the requirements for carriage of carry-on baggage or cargo established by the FAA;

(d) Neither the instrument nor the case contains any object not otherwise permitted to be carried in an aircraft cabin because of a law or regulation of the United States; and

(e) The passenger wishing to carry the instrument in the aircraft cabin has purchased an additional seat to accommodate the instrument.

#### § 251.5 Large musical instruments as checked baggage.

Each covered carrier shall transport as baggage a musical instrument that is the property of a passenger traveling in air transportation that may not be carried in the aircraft cabin if

(a) The sum of the length, width, and height measured in inches of the outside linear dimensions of the instrument (including the case) does not exceed 150 inches or the applicable size restrictions for the aircraft;

(b) The weight of the instrument does not exceed 165 pounds or the applicable weight restrictions for the aircraft; and

(c) The instrument can be stowed in accordance with the requirements for carriage of carry-on baggage or cargo established by the FAA.

[FR Doc. 2014-30836 Filed 1-2-15; 8:45 am]

BILLING CODE 4910-9X-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9704]

RIN 1545-BK65

#### Failure To File Gain Recognition Agreements or Satisfy Other Reporting Obligations; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9704) that were published in the **Federal Register** on Wednesday, November 19, 2014 (79 FR 68763) relating to the consequences to U.S. and foreign persons for failing to file gain recognition agreements (GRAs) or related documents, or to satisfy other reporting obligations, associated with certain transfers of property to foreign corporations in nonrecognition exchanges.

**DATES:** This correction is effective on January 5, 2015, and is applicable beginning November 19, 2014.

**FOR FURTHER INFORMATION CONTACT:** Shane M. McCarrick at (202) 317-6937 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations that are the subject of this document are under sections 367 and 6038B of the Internal Revenue Code.

**Need for Correction**

As published, final regulations (TD 9704) 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 1.367(a)–8 is amended by revising the paragraph headings for paragraphs (r)(1) and (r)(1)(i) to read as follows:

**§ 1.367(a)–8 Gain recognition agreement requirements.**

\* \* \* \* \*

(r) \* \* \* (1) *General rule*—(i) *Transfers occurring on or after March 13, 2009; relief for certain failures that are not willful.* \* \* \*

\* \* \* \* \*

**■ Par. 3.** Section 1.367(e)–2 is amended by revising paragraph (e)(4)(i) introductory text to read as follows:

**§ 1.367(e)–2 Distributions described in section 367(e)(2).**

\* \* \* \* \*

(e) \* \* \*

(4) \* \* \*

(i) *General rule.* For purposes of this section and except as provided in paragraph (b)(2)(i)(D) or (f) of this section, a failure to comply includes—

\* \* \* \* \*

■ **Par. 4.** Section 1.6038B–1 is amended by revising paragraph (g)(6) to read as follows:

**§ 1.6038B–1 Reporting of certain transfers to foreign corporations.**

\* \* \* \* \*

(g) \* \* \*

(6) The second sentence of paragraph (b)(1)(i) and paragraphs (b)(2)(i)(B)(1), (b)(2)(iii), (b)(2)(iv), (c), (e)(4), (f)(2)(iii), and (f)(2)(iv) of this section will apply to transfers for which documents are required to be filed on or after November 19, 2014, as well as to transfers that are the subject of requests for relief submitted on or after November 19, 2014. The second sentence of paragraph (b)(1)(i) and paragraphs (b)(2)(i)(B)(1), (b)(2)(iii), (b)(2)(iv), (c), and (f)(2)(iii) of this section will also apply to any transfer that is the subject of a request for relief submitted pursuant to § 1.367(a)–8(r)(3).

**Martin V. Franks,**

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

[FR Doc. 2014–30811 Filed 1–2–15; 8:45 am]

**BILLING CODE 4830–01–P**

**FEDERAL COMMUNICATIONS COMMISSION**

**47 CFR Part 54**

[WC Docket No. 13–184; FCC 14–99]

**Modernization of the Schools and Libraries “E-Rate” Program**

**AGENCY:** Federal Communications Commission.

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

**SUMMARY:** On July 23, 2014, the Federal Communications Commission (Commission) released a document in (WC Docket No. 13–184, FCC 14–99; 79 FR 49160, August 19, 2014) which contained information collection requirements for the schools and libraries universal service mechanism (E-rate) which required approval from the Office of Management and Budget (OMB). The Office of Management and Budget (OMB) granted approval on

October 27, 2014, under emergency processing for certain of the information collection requirements contained in the *Report and Order* as required by the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501–3520).

**DATES:** The amendment to § 54.502(b)(2) that appeared in the **Federal Register** at 79 FR 49160 on August 19, 2014, and revised the information collection OMB 3060–0806 as approved by OMB, is effective January 5, 2015.

**FOR FURTHER INFORMATION CONTACT:** Lisa Hone, Wireline Competition Bureau at (202) 418–7400 or TTY (202) 418–0484.

**SUPPLEMENTARY INFORMATION:** The Federal Communications Commission has received OMB approval for the changes to E-rate rules contained in information collection OMB Control No: 3060–0806; Description of Services Requested and Certification; Description of Services Requested and Certification Instructions; Services Ordered and Certification; Services Ordered and Certification Instructions (FCC Form 470 and Instructions; FCC Form 471 and Instructions). The information collection was revised in the *Report and Order* and Further Notice of Proposed Rulemaking in WC Docket 13–184 which appears at 79 FR 49160, August 19, 2014. The rules adopted in the *Report and Order* that contain new or modified information collection requirements were not to become effective until approved by the Office of Management and Budget. Through this document, the Commission announces that it has received this approval (OMB Control No: 3060–0806, Expiration Date April 30, 2015) and that § 54.502(b)(2) is effective January 5, 2015.

Pursuant to the Paperwork Reduction Act of 1995, 44 U.S.C. 3501–3520, an agency may not conduct or sponsor a collection of information unless it displays a currently valid control number. Notwithstanding any other provisions of law, no person shall be subject to any penalty for failing to comply with the collection of information subject to the Paperwork Reduction Act that does not display a valid control number. Questions concerning the OMB control numbers and expiration dates should be directed to Leslie F. Smith, Federal Communications Commission, (202)418–0217 or via the Internet at *Leslie.Smith@fcc.gov*.

Federal Communications Commission.

**Marlene H. Dortch,**

*Secretary.*

[FR Doc. 2014–30775 Filed 1–2–15; 8:45 am]

**BILLING CODE 6712–01–P**