

examination when the amended return is filed, a copy of the amended return must be delivered to the Director of Field Operations, Cross Border Activities Practice Area of Large Business & International (or any successor to the roles and responsibilities of such position, as appropriate) (Director). Whether a failure to comply was due to reasonable cause and not willful neglect will be determined by the Director under all the facts and circumstances.

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(j) * * *

(4) *Transfers of section 721(c) property.* Paragraph (c)(8) of this section applies to transfers occurring on or after August 6, 2015, and to transfers that occurred before August 6, 2015 resulting from an entity classification election made under § 301.7701-3 of this chapter that was effective on or before August 6, 2015 but was filed on or after August 6, 2015. Paragraphs (a)(1)(iii), (a)(3), and (c)(9) of this section apply to transfers occurring on or after January 18, 2017, and to transfers that occurred before January 18, 2017 resulting from entity classification elections made under § 301.7701-3 of this chapter that were effective on or before January 18, 2017 but were filed on or after January 18, 2017.

(5) *Reasonable cause exception.* Paragraph (h)(3) of this section applies to all requests for relief for transfers of property to partnerships filed on or after January 18, 2017.

§ 1.6038-2T [Removed]

■ **Par. 23.** Section 1.6038B-2T is removed.

Sunita Lough,

Deputy Commissioner for Services and Enforcement.

Approved: December 11, 2019.

David J. Kauter,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2020-00383 Filed 1-17-20; 4:15 pm]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2019-0955]

Drawbridge Operation Regulation; New River, Fort Lauderdale, FL

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations; request for comments.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the Florida East Coast (FEC) Railroad Bridge across the New River, mile 2.5, at Fort Lauderdale, Florida. This deviation will test a change to the drawbridge operation schedule to determine if the proposed operating schedule changes will meet the reasonable needs of maritime traffic and railway traffic. This deviation will allow the drawbridge to operate a more predictable schedule.

DATES: This deviation is effective without actual notice from January 23, 2020 through 11:59 p.m. on June 26, 2020. For the purposes of enforcement, actual notice will be used from 12:01 a.m. on January 4, 2020, until January 23, 2020.

Comments and related material must reach the Coast Guard on or before March 30, 2020.

ADDRESSES: You may submit comments identified by docket number USCG-2019-0955 using Federal eRulemaking Portal at <http://www.regulations.gov>.

See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section below for instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions on this test deviation, call or email LT Samuel Rodriguez-Gonzalez, U.S. Coast Guard, Sector Miami Waterways Management Division; telephone 305-535-4307, email Samuel.Rodriguez-Gonzalez@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Background, Purpose and Legal Basis

The Florida East Coast (FEC) Railroad Bridge across the New River, mile 2.5, at Fort Lauderdale, Florida is a single-leaf bascule railroad bridge with a four foot vertical clearance at mean high water in the closed position. The normal operating schedule for the bridge is found in 33 CFR 117.313(c). Navigation on the waterway is commercial and recreational. There has been an increase in rail traffic across the bridge in recent years due the start of passenger rail service. The bridge owner, Florida East Coast Railway, has requested to test an alternate drawbridge operating schedule to determine if the needs of railway traffic and maritime traffic can be better accommodated. This test deviation provides for bridge openings a fixed times throughout the day allowing for a more predictable drawbridge operating schedule.

Under this deviation, the Florida East Coast (FEC) Railroad Bridge shall be maintained in the fully open-to-navigation position for vessels at all times, except during periods when it is closed for the passage of rail traffic, inspections and minor repairs. The drawbridge shall open and remain open to navigation for a fixed 10-minute period each hour, except that the drawbridge shall be open at the following times which shall serve as the hourly fixed 10-minute period:

—7 a.m. until 7:10 a.m.

—9 a.m. until 9:10 a.m.

—4 p.m. until 4:10 p.m.

—6 p.m. until 6:10 p.m.

—10 p.m. until 10:10 p.m.

Additionally, in each hour from Noon to 2:59 p.m., the drawbridge shall open and remain open to navigation for an additional 10-minute period. The fixed 10-minute opening periods shall be published on a quarterly basis by the drawbridge owner and reflected on the owner's website and mobile application. In any case, the drawbridge shall not be closed to navigation for more than 60 consecutive minutes.

The drawbridge shall have a drawbridge tender onsite at all times who is capable of physically tending and operating the drawbridge by local control, if necessary, or when ordered by the Coast Guard. The drawbridge tender shall provide estimated times of drawbridge openings and closures, upon request. Operational information will be provided 24 hours a day on VHF-FM channels 9 and 16 or by telephone at (305) 889-5572. Signs shall be posted visible to marine traffic and displaying VHF radio contact information, website and application information, and the telephone number for the bridge tender.

In the event of a drawbridge operational failure, or other emergency circumstances impacting normal drawbridge operations, the drawbridge owner shall immediately notify the Coast Guard Captain of the Port Miami and provide an estimated time of repair and return to normal operations.

A drawbridge log shall be maintained including drawbridge opening and closing times. The drawbridge log should include reasons for those drawbridge closings that interfere with scheduled openings in this part. This log shall be provided to the Coast Guard upon request.

A website and mobile application shall be maintained to publish: Drawbridge opening times required by this subsection; timely updates to schedules; at least 24-hour advance notice for each schedule in order to facilitate planning by maritime

operators; and to the extent reasonably practicable, at least 60-minutes advance notice of schedule changes or delays.

Vessels able to pass through the bridge in the closed position may do so at anytime. The bridge will be able to open for emergencies 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 vessel operators 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 effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

II. Public Participation and Request for Comments

We view public participation as essential to effective rulemaking, and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. 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.

We encourage you to submit comments through the Federal eRulemaking Portal at <http://www.regulations.gov>. If your material cannot be submitted using <http://www.regulations.gov>, contact the person in the **FOR FURTHER INFORMATION CONTACT** section of this document for alternate instructions.

We accept anonymous comments. All comments received will be posted without change to <http://www.regulations.gov> and will include any personal information you have provided. For more about privacy and the docket, visit <http://www.regulations.gov/privacynotice>.

Dated: January 3, 2020.

Barry Dragon,

Director, Bridge Branch, Seventh Coast Guard District.

[FR Doc. 2020-00115 Filed 1-22-20; 8:45 am]

BILLING CODE 9110-04-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2019-0910]

Drawbridge Operation Regulation; Bayou Sara, Saraland, AL

AGENCY: Coast Guard, DHS.

ACTION: Notice of temporary deviation from regulations; request for comments.

SUMMARY: The Coast Guard has issued a temporary deviation from the operating schedule that governs the CSX Transportation Railroad swing bridge across Bayou Sara, mile 0.1 near Saraland, Alabama. This deviation is needed to collect and analyze information on vessel traffic when the bridge tender is moved to a geographically remote centralized control point located in Mobile, AL. The Coast Guard is seeking comments from the public about the impact to vessel traffic generated by this change.

DATES: This deviation is effective from 6 a.m. January 23, 2020 through 6 p.m. March 23, 2020.

Comments and related material must be received by the Coast Guard on or before March 23, 2020.

ADDRESSES: You may submit comments identified by docket number USCG-2019-0910 using Federal eRulemaking Portal at <http://www.regulations.gov>.

See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section for further instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions about this proposed rulemaking, call or email Mr. Doug Blakemore, Eighth Coast Guard District Bridge Administrator; telephone (504) 671-2128, email Douglas.A.Blakemore@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Background, Purpose and Legal Basis

CSX Railroad has established a central location to operate CSX drawbridges. They have requested to relocate the Bayou Sara bridge tender to their centralized location in Mobile, AL. This CSX swing bridge is located at Bayou Sara, mile 0.1, Mobile County, near Saraland, AL. It has a vertical clearance of 5' in the closed to vessel position. The bridge operates according to 33 CFR 117.105. Bayou Sara is used primarily by recreational vessels. The bridge opens for vessels about 6 times per day and vessels that do not need the bridge to open may pass.

This deviation will last for 60 days. CSX will collect data on all bridge openings to ensure that the remote operations will not impact navigation. CSX will immediately return the tender to the bridge location if there are any system failures or weather conditions that will not allow the bridge tender to operate the bridge from Mobile.

The Coast Guard will publish information about this temporary deviation in our Local and Broadcast Notice to Mariners so that mariners are informed of this operating change and our request for comments on the change.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

II. Public Participation and Request for Comments

We view public participation as essential to effective rulemaking, and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. 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.

We encourage you to submit comments through the Federal eRulemaking Portal at <http://www.regulations.gov>. If your material cannot be submitted using <http://www.regulations.gov>, contact the person in the **FOR FURTHER INFORMATION CONTACT** section of this document for alternate instructions.

We accept anonymous comments. All comments received will be posted without change to <http://www.regulations.gov> and will include any personal information you have provided. For more about privacy and the docket, visit <http://www.regulations.gov/privacynotice>.

Documents mentioned in this NPRM as being available in this docket and all public comments, will be in our online docket at <http://www.regulations.gov> and can be viewed by following that website's instructions. Additionally, if you go to the online docket and sign up for email alerts, you will be notified when comments are posted or a final rule is published.