

<i>Control(s)</i>		<i>Country chart (see Supp. No. 1 to part 738)</i>		<i>Control(s)</i>		<i>Country chart (see Supp. No. 1 to part 738)</i>		<i>License Requirements</i>		<i>Reason for Control: AT, UN</i>	
RS applies to entire entry.		A license is required for items controlled by this entry for export or reexport to Iraq and transfer within Iraq for regional stability reasons. The Commerce Country Chart is not designed to determine RS license requirements for this entry. See §§ 742.6 and 746.3 of the EAR for additional information.		Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.		<i>Control(s)</i>		<i>Country chart (see Supp. No. 1 to part 738)</i>	
* * * *		* * * *		* * * *		* * * *		AT applies to entire entry.		AT Column 1	
Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.		NP applies to entire entry.		NP Column 1		UN applies to 8A992.I and m.		See § 746.1(b) for UN controls.	
* * * *		* * * *		AT applies to entire entry.		AT Column 1		Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.	
* * * *		* * * *		Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.		* * * *		* * * *	
■ 19. Supplement No. 1 to part 774, Category 3, ECCN 3A229 is amended by revising the License Requirements section to read as follows:		■ 21. Supplement No. 1 to part 774, Category 3, ECCN 3A232 is amended by revising the License Requirements section to read as follows:		■ 22. Supplement No. 1 to part 774, Category 6, ECCN 6A991 is amended by revising the License Requirements section to read as follows:		■ 23. Supplement No. 1 to part 774, Category 8, ECCN 8A992 is amended by revising the License Requirements section to read as follows:		■ 24. Supplement No. 1 to part 774, Category 8, ECCN 8D999 is added after ECCN 8D992 to read as follows:		■ 25. Supplement No. 1 to part 774, Category 8, ECCN 8D999 is added after ECCN 8D992 to read as follows:	
3A229 Firing sets and equivalent high-current pulse generators (for detonators controlled by 3A232), as follows (see List of Items Controlled).		3A232 Detonators and multipoint initiation systems, as follows (see List of Items Controlled).		6A991 Marine or terrestrial acoustic equipment, n.e.s., capable of detecting or locating underwater objects or features or positioning surface vessels or underwater vehicles; and "specially designed" "parts" and "components," n.e.s.		8A992 Vessels, marine systems or equipment, not controlled by 8A001 or 8A002, and "specially designed" "parts" and "components" therefor, and marine boilers and "parts," "components," "accessories," and "attachments" therefor (see List of Items Controlled).		8D999 "Software" "specially designed" for the operation of unmanned submersible vehicles used in the oil and gas industry.		8D999 "Software" "specially designed" for the operation of unmanned submersible vehicles used in the oil and gas industry.	
License Requirements		License Requirements		License Requirements		License Requirements		License Requirements		License Requirements	
Reason for Control: NP, AT		Reason for Control: AT, RS		Reason for Control: AT		Reason for Control: AT		Reason for Control: N/A		Reason for Control: N/A	
<i>Control(s)</i>		<i>Country chart (see Supp. No. 1 to part 738)</i>		<i>Control(s)</i>		<i>Country chart (see Supp. No. 1 to part 738)</i>		<i>Control(s)</i>		<i>Country chart (see Supp. No. 1 to part 738)</i>	
NP applies to entire entry.		NP Column 1		AT applies to entire entry.		AT Column 2		Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.	
AT applies to entire entry.		AT Column 1		Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.		* * * *		* * * *	
Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.		* * * *		* * * *		The list of items controlled is contained in the ECCN heading.		The list of items controlled is contained in the ECCN heading.	
* * * *		* * * *		* * * *		* * * *		* * * *		* * * *	
■ 20. Supplement No. 1 to part 774, Category 3, ECCN 3A231 is amended by revising the License Requirements section to read as follows:		■ 21. Supplement No. 1 to part 774, Category 3, ECCN 3A232 is amended by revising the License Requirements section to read as follows:		■ 22. Supplement No. 1 to part 774, Category 6, ECCN 6A991 is amended by revising the License Requirements section to read as follows:		■ 23. Supplement No. 1 to part 774, Category 8, ECCN 8A992 is amended by revising the License Requirements section to read as follows:		■ 24. Supplement No. 1 to part 774, Category 8, ECCN 8D999 is added after ECCN 8D992 to read as follows:		■ 25. Supplement No. 1 to part 774, Category 8, ECCN 8D999 is added after ECCN 8D992 to read as follows:	
3A231 Neutron generator systems, including tubes, having both of the following characteristics (see List of Items Controlled).		3A232 Detonators and multipoint initiation systems, as follows (see List of Items Controlled).		6A991 Marine or terrestrial acoustic equipment, n.e.s., capable of detecting or locating underwater objects or features or positioning surface vessels or underwater vehicles; and "specially designed" "parts" and "components," n.e.s.		8A992 Vessels, marine systems or equipment, not controlled by 8A001 or 8A002, and "specially designed" "parts" and "components" therefor, and marine boilers and "parts," "components," "accessories," and "attachments" therefor (see List of Items Controlled).		8D999 "Software" "specially designed" for the operation of unmanned submersible vehicles used in the oil and gas industry.		8D999 "Software" "specially designed" for the operation of unmanned submersible vehicles used in the oil and gas industry.	
License Requirements		License Requirements		License Requirements		License Requirements		License Requirements		License Requirements	
Reason for Control: NP, AT		Reason for Control: AT, RS		Reason for Control: AT		Reason for Control: AT		Reason for Control: N/A		Reason for Control: N/A	
<i>Control(s)</i>		<i>Country chart (see Supp. No. 1 to part 738)</i>		<i>Control(s)</i>		<i>Country chart (see Supp. No. 1 to part 738)</i>		<i>Control(s)</i>		<i>Country chart (see Supp. No. 1 to part 738)</i>	
NP applies to entire entry.		NP Column 1		AT applies to entire entry.		AT Column 2		Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.	
AT applies to entire entry.		AT Column 1		Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.		* * * *		* * * *	
Russian industry sector sanctions apply to entire entry.		See § 746.5 for specific license requirements and license review policy.		* * * *		* * * *		The list of items controlled is contained in the ECCN heading.		The list of items controlled is contained in the ECCN heading.	
* * * *		* * * *		* * * *		* * * *		* * * *		* * * *	

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9673]

RIN 1545-BK23

Longevity Annuity Contracts; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9673) that were published in the **Federal Register** on Wednesday, July 2, 2014 (79 FR 37633). The final regulations are relating to the use of longevity annuity contracts in tax qualified defined contribution plans.

DATES: This correction is effective August 6, 2014 and applicable beginning July 2, 2014.

FOR FURTHER INFORMATION CONTACT: Jamie Dvoretzky, at (202) 317-6799 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9673) that are the subject of this correction is under section 401(a) of the Internal Revenue Code.

Need for Correction

As published, the final (TD 9673) contains 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 1.401(a)(9)–6 is corrected by revising paragraph (c)(4)(i) introductory text, the second sentence of paragraph (d)(1)(ii)(B), and paragraph (d)(3)(i) to read as follows:

§ 1.401(a)(9)–6 Required minimum distributions for defined benefit plans and annuity contracts.

* * * * *

(c) * * *

(4) * * *

(i) * * * In lieu of a life annuity payable to a designated beneficiary under paragraph (c)(1) or (2) of this A–17, a QLAC is permitted to provide for a benefit to be paid to a beneficiary after the death of the employee in an amount equal to excess of—

* * * * *

(d) * * *

(1) * * *

(ii) * * *

(B) * * * If the excess premium (including the fair market value of an

annuity contract that is not intended to be a QLAC, if applicable) is returned to the non-QLAC portion of the employee's account after the last valuation date for the calendar year in which the excess premium was originally paid, then the employee's account balance for that calendar year must be increased to reflect that excess premium in the same manner as an employee's account balance is increased under A–2 of § 1.401(a)(9)–7 to reflect a rollover received after the last valuation date.

* * * * *

(3) * * *

(i) *Structural deficiency.* If a contract fails to be a QLAC at any time for a reason other than an excess premium described in paragraph (d)(1)(ii) of this A–17, then as of the date of purchase the contract will not be treated as a QLAC (for purposes of A–3(d) of § 1.401(a)(9)–5) or as a contract that is intended to be a QLAC (for purposes of paragraph (b) of this A–17).

* * * * *

Martin V. Franks,

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

[FR Doc. 2014–18547 Filed 8–5–14; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9673]

RIN 1545–BK23

Longevity Annuity Contracts; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9673) that were published in the **Federal Register** on Wednesday, July 2, 2014 (79 FR 37633). The final regulations are relating to the use of longevity annuity contracts in tax qualified defined contribution plans. **DATES:** This correction is effective August 6, 2014 and applicable beginning July 2, 2014.

FOR FURTHER INFORMATION CONTACT: Jamie Dvoretzky, at (202) 317–6799 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9673) that are the subject of this correction is

under section 401(a) of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9673) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9673), that are the subject of FR Doc. 2014–15524, are corrected as follows:

1. On page 37634, third column, in the preamble, first line from the top of the page, the language “premium payments will be taken into” is corrected to read “premium payments would be taken into”.

2. On page 37636, first column, in the footnotes, the seventh line from the bottom of the page, the language “411(a) of the Code). Section 205(e)(2) of the” is corrected to read “411(a)). Section 205(e)(2) of the”.

3. On page 37637, first column, in the preamble, under the paragraph heading “II. IRAs”, the first sentence is removed.

Martin V. Franks,

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

[FR Doc. 2014–18558 Filed 8–5–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 943

[SATS No. TX–066–FOR; Docket ID: OSM–2014–0001; S1D1SSS08011000SX066A0006 7F144S180110; S2D2SSS08011000SX0 66A00033F14XS501520]

Texas Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior.

ACTION: Final rule; approval of amendment.

SUMMARY: We, the Office of Surface Mining Reclamation and Enforcement (OSMRE), are approving an amendment to the Texas regulatory program (Texas program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Texas proposed revisions to its regulations regarding annual permit fees. Texas revised its program at its own initiative to raise revenues sufficient to cover its anticipated share of costs to administer the coal regulatory program and to encourage mining companies to more quickly reclaim lands and request bond