

paragraphs (g) and (h) are redesignated as paragraph (i) and (j), respectively.

Aaron Santa Anna,

Associate General Counsel, Office of Legislation and Regulations.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 10012]

RIN 1545–BR09

Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains a correction to TD 10012, which was published in the **Federal Register** on Wednesday, November 20, 2024. TD 10012 contains final regulations that modify existing regulations to allow certain unincorporated organizations that are owned in whole or in part by applicable entities to be excluded from the application of partnership tax rules.

DATES: This correction is effective on January 19, 2025. For the date of applicability, see § 1.761–2(f).

FOR FURTHER INFORMATION CONTACT: Concerning the final regulations, contact Cameron Williamson at (202) 317–6684 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 10012) that are the subject of this correction are under sections 761(a), 6031(a), 6417(d) and (h), and 7805(a) of the Internal Revenue Code.

Correction of Publication

Accordingly, FR Doc. 2024–26944 (TD 10012), appearing on page 91552 in the **Federal Register** on Wednesday, November 20, 2024, is corrected as follows:

§ 1.761–2 [Corrected]

■ 1. On page 91562, in the first column, in paragraph (a)(5)(ii), in the third line down from the top of the paragraph, the

language “§ 1.6417–1(c)” is corrected to read “§ 1.6417–1(k)”.

Kalle L. Wardlow,

Federal Register Liaison, Publications & Regulations Section, Associate Chief Counsel, (Procedure and Administration).

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DEPARTMENT OF JUSTICE

Bureau of Prisons

28 CFR Part 543

[BOP–1180–F]

RIN 1120–AB80

Federal Tort Claims Act—Technical Changes

AGENCY: Bureau of Prisons, Justice.

ACTION: Final rule.

SUMMARY: In this document, the Bureau of Prisons (Bureau) finalizes minor revisions to our regulations regarding the Federal Tort Claims Act that clarify requirements for presenting claims and correct obsolete and/or incorrect references to Bureau offices.

DATES: This rule is effective December 17, 2024.

FOR FURTHER INFORMATION CONTACT:

Daniel J. Crooks III, Assistant General Counsel/Rules Administrator, Federal Bureau of Prisons at (202) 353–4885.

SUPPLEMENTARY INFORMATION:

I. Discussion

This rule outlines how an individual (inmate, staff member, or civilian) presents an administrative claim under the Federal Tort Claims Act to the Bureau of Prisons and explains the Bureau’s procedures for processing such claims. After consideration of the one public comment, the Bureau finalizes the provisions of the interim rule and correcting amendment, while making minor edits to section 543.32(h).

A. Procedural History

On November 7, 2023, the Bureau published an interim final rule at 88 FR 76656 making minor revisions to regulations in 28 CFR part 543, subpart C—Federal Tort Claims Act, to clarify requirements for presenting claims and correct obsolete and/or correcting incorrect references to Bureau offices. On December 20, 2023, the Bureau published a correcting amendment at 88 FR 87903 to correct inadvertent errors and omissions in the interim rule. The correction was required for two reasons. First, we neglected to revise the

headings of three paragraphs in § 543.31 to conform with the statement-like form of other paragraph headings we amended in the interim rule. Thus, the correction changed the headings of paragraphs (a), (b), and (e) in § 543.31 so that they are declarative rather than interrogative. Second, the third instruction in the interim rule omitted paragraphs (g) and (h) in § 543.32, so the regulatory text was not updated. Accordingly, the correction revised the instructions to include those missing paragraphs, thereby appropriately updating the Code of Federal Regulations.

Before, the comment period for the rule closed on January 8, 2024, we received one comment.

B. Discussion of Single Comment Received

Comment: The commenter writes primarily about one of his own tort claims and argues in support of settlement of his claim. However, he makes two observations about the rule. First, he notes that the six-month investigatory period “might be a long time to let some problems fester.” Second, he suggests we add the following language in § 543.32: “The Associate General Counsel shall attempt to optimize any long-term benefits to prison operations and the public interest in reaching a settlement.”

Response: No response is required as to individualized disagreements with the general FTCA claim system, which are outside the scope of this rulemaking action, nor will the Bureau address the merits of any particular FTCA claim in this context.

The Bureau needs six months to fully investigate claims and to make informed decisions on whether to deny the claim or pursue settlement. This six-month period is provided by statute, 28 U.S.C. 2675(a), and applies to all FTCA administrative claims presented to the required appropriate federal agency, no matter the agency involved. We decline to amend the rule based on this first suggestion.

Regarding the second suggestion, we note that Bureau legal staff already consider many factors in the settlement of administrative FTCA claims, including factors not specifically included in the regulations. For example, in evaluating each claim individually for settlement, the Bureau considers all information provided by the claimant, the investigation, relevant records, and applicable policy and legal authority. We also decline to amend the rule based on this second suggestion.