

until the notification form has been received by NMFS.

\* \* \* \* \*

(2) \* \* \*

(i) \* \* \*

(D) The vessel is in compliance with the video monitoring requirements described at § 679.28(k).

\* \* \* \* \*

[FR Doc. 2014–27081 Filed 11–17–14; 8:45 am]

BILLING CODE 3510–22–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9657]

RIN 1545–BL73

#### Regulations Relating to Information Reporting by Foreign Financial Institutions and Withholding on Certain Payments to Foreign Financial Institutions and Other Foreign Entities; Correction

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to final and temporary regulations (TD 9657), which were published in the **Federal Register** on Thursday, March 6, 2014 (79 FR 12812). The regulations relate to information reporting by foreign financial institutions (FFIs) with respect to U.S. accounts and withholding on certain payments to FFIs and other foreign entities.

**DATES:** *Effective Date:* This correction is effective on November 18, 2014.

*Applicability Date:* This correction is applicable beginning March 6, 2014.

**FOR FURTHER INFORMATION CONTACT:** Kamela Nelan, (202) 317–6942 (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

##### Background

This document contains an amendment to the Income Tax Regulations (26 CFR part 1) under section 1471 through 1474 of the Internal Revenue Code that were published in final and temporary regulations in TD 9657. Sections 1471 through 1474 were added to the Code, as Chapter 4 of Subtitle A, by the Hiring Incentives to Restore Employment Act of 2010 (Pub. L. 111–147, 124 Stat. 71). The temporary regulation that is the subject of this correcting amendment is § 1.1471–4T. This correcting

amendment affects FFIs that have entered into an agreement with the IRS to obtain status as a participating FFI and to, among other things, report certain information with respect to U.S. accounts that they maintain.

#### Need for Correction

As published, the temporary regulations contain an error that is misleading with respect to the reporting requirements of participating FFIs (as defined in § 1.1471–1(b)(91)) maintaining U.S. accounts during the 2014 calendar year. This correcting amendment modifies the last date in the first sentence in § 1.1471–4T(d)(7)(iv)(B) to correct the relevant provision to meet its intended purpose.

#### 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 amendment:

#### 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 \* \* \*

Section 1.1471–4 is also issued under 26 U.S.C. 1471

■ **Par. 2.** Section 1.1471–4T is amended by revising the first sentence of paragraph (d)(7)(iv)(B).

The revision reads as follows:

#### § 1.1471–4T FFI agreement (temporary).

\* \* \* \* \*

(d) \* \* \*

(7) \* \* \*

(iv) \* \* \*

(B) *Special determination date and timing for reporting with respect to the 2014 calendar year.* With respect to the 2014 calendar year, a participating FFI must report under paragraph (d)(3) or (5) of this section on all accounts that are identified and documented under paragraph (c) of this section as U.S. accounts or accounts held by owner-documented FFIs as of December 31, 2014, (or as of the date an account is closed if the account is closed prior to December 31, 2014) if such account was outstanding on or after the effective date

of the participating FFI's FFI agreement.

\* \* \*

\* \* \* \* \*

**Martin V. Franks,**

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

[FR Doc. 2014–27248 Filed 11–17–14; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Parts 83, 84, and 88

[Docket No. USCG–2012–0102]

RIN 1625–AB88

#### Changes to the Inland Navigation Rules, Technical, Organizational, and Conforming Amendments

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is issuing this final rule to make non-substantive changes to its regulations. This final rule makes conforming amendments and technical corrections to the Coast Guard's Inland Navigation Rules. These changes will have no substantive effect on the regulated public.

**DATES:** This final rule is effective November 18, 2014.

**ADDRESSES:** Documents mentioned in this preamble as being available in the docket, are part of docket USCG–2012–0102 and are available for inspection or copying at the Docket Management Facility (M–30), U.S. Department of Transportation, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue SE., Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may also find this docket on the Internet by going to, inserting USCG–2012–0102 in the “Search” box, and then clicking “Search.”

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this final rule, call or email Lieutenant Commander Megan L. Cull, Coast Guard; telephone 202–372–1565, email [megan.l.cull@uscg.mil](mailto:megan.l.cull@uscg.mil). If you have questions on viewing or submitting material to the docket, call Ms. Cheryl Collins, Program Manager, Docket Operations, telephone 202–366–9826.

#### SUPPLEMENTARY INFORMATION:

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