

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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## I. Abbreviations

- CFR Code of Federal Regulations
- COLREGS Convention on the International Regulations for Preventing Collisions at Sea
- DHS Department of Homeland Security
- E.O. Executive Order
- FR Federal Register
- OMB Office of Management and Budget
- Pub. L. Public Law
- § Section symbol
- U.S.C. United States Code

## II. Regulatory History

Under 5 U.S.C. 553(b)(A), the Coast Guard finds this final rule is exempt from notice and comment rulemaking requirements because the changes in this final rule involve rules of agency organization, procedure, or practice. Therefore, we did not publish a notice of proposed rulemaking for this final rule. Also, the Coast Guard finds for good cause that notice and comment procedures are unnecessary under 5 U.S.C. 553(b)(B) because this final rule consists only of corrections and editorial, organizational, and conforming amendments. None of these changes will have substantive effect on the public. Under 5 U.S.C. 553(d)(3), we find that, for the same reasons, good cause exists for making this final rule effective upon publication in the **Federal Register**.

## III. Basis and Purpose

This final rule is issued under the authority of 5 U.S.C. 552, 553, App. 2, 14 U.S.C. 2, 631, 632, and 633; Sec. 303, Pub. L. 108–293, 118 Stat. 1042 (33 U.S.C. 2071); and Department of Homeland Security Delegation No. 0170.1.

The Coast Guard published a final rule entitled “Changes to the Inland Navigation Rules” in the **Federal Register** on July 2, 2014 (79 FR 37898). The July 2, 2014 rule amended the Coast Guard’s inland navigation rules in 33 CFR parts 83–88. The July 2, 2014 rule contained several non-substantive technical errors. This final rule, which becomes effective November 18, 2014, makes technical and editorial

corrections to 33 CFR parts 83, 84, and 88.

## IV. Discussion of the Rule

This final rule amends the Inland Navigation Rules in 33 CFR parts 83, 84, and 88. Functional requirements, organizations and reporting structures are not affected by this final rule.

This final rule amends the table of contents in 33 CFR part 83 so that the title of § 83.30 reads, “Vessels anchored, aground and moored barges.”

This final rule amends § 83.06(a)(iv) to correct a typographical error. We are changing the word “shores” to the singular “shore.”

This final rule amends § 83.18(e) to correct a typographical error. The reference to “§ 83.4” is incorrect. We are changing the text to contain a reference to the appropriate “§ 83.04.” This final rule also amends § 83.18(f)(ii) to correct the same typographical error.

This final rule amends § 83.22(c) to correct an incorrectly numbered subparagraph (iv). We are changing § 83.22(c) so that it appropriately contains sub-paragraphs (i) through (vi).

This final rule amends § 83.24(g)(iii) to correct a typographical error. We are changing the word “Provided” so that it will no longer be capitalized.

This final rule amends § 83.27(b)(iii) to correct a typographical error. We are capitalizing the word “when” for consistency with the remainder of that paragraph.

This final rule amends § 83.27(e)(ii) to replace the word “insure” with “ensure” for consistency with the language in the COLREGS.

This final rule amends § 83.35(h) to correct a typographical error. The internal reference to paragraph (f) is incorrect. We are changing the text to contain a reference to the appropriate paragraph (g).

This final rule amends § 84.02(j) to insert the word “at” for grammatical clarity and consistency with the language in the COLREGS.

Finally, this final rule amends § 88.07(a) to capitalize the words “inland navigation rules.”

## V. Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders (E.O.s) related to rulemaking. Below we summarize our analyses based on these statutes or E.O.s.

### A. Regulatory Planning and Review

Executive Orders 12866 (“Regulatory Planning and Review”) and 13563 (“Improving Regulation and Regulatory Review”) direct agencies to assess the

costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. The provisions of this final rule are technical and non-substantive; they will have no substantive effect on the public and will impose no additional costs. This final rule is not a significant regulatory action under section 3(f) of E.O. 12866 as supplemented by E.O. 13563, and does not require an assessment of potential costs and benefits under section 6(a)(3) of E.O. 12866. The Office of Management and Budget (OMB) has not reviewed it under E.O. 12866.

### B. Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), rules exempt from the notice and comment requirements of the Administrative Procedure Act are not required to examine the impact of the rule on small entities. Nevertheless, we have considered whether this rule would have a significant economic impact on a substantial number of small entities. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

There is no cost to this final rule, and we do not expect it to have an impact on small entities because the provisions of this rule are technical and non-substantive. It will have no substantive effect on the public and will impose no additional costs. Therefore, the Coast Guard certifies under 5 U.S.C. 605(b) that this final rule will not have a significant economic impact on a substantial number of small entities.

### C. Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this rule so that they can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please consult Mr. Mugo Macharia by phone at 202–372–1472 or via email at [Mugo.Macharia@uscg.mil](mailto:Mugo.Macharia@uscg.mil).

The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

Small businesses may send comments on the actions of Federal employees who enforce, or otherwise determine compliance with, Federal regulations to the Small Business and Agriculture Regulatory Enforcement Ombudsman and the Regional Small Business Regulatory Fairness Boards. The Ombudsman evaluates these actions annually and rates each agency's responsiveness to small business. If you wish to comment on actions by employees of the Coast Guard, call 1-888-REG-FAIR (1-888-734-3247).

#### D. Collection of Information

This rule calls for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520).

#### E. Federalism

A rule has implications for federalism under E.O. 13132 ("Federalism") if it has a substantial direct effect on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. We have analyzed this rule under that order and have determined that it is consistent with the fundamental federalism principles and preemption requirements described in E.O. 13132.

#### F. Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531-1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 (adjusted for inflation) or more in any 1 year. Though this rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

#### G. Taking of Private Property

This final rule will not cause a taking of private property or otherwise have taking implications under E.O. 12630 ("Governmental Actions and Interference with Constitutionally Protected Property Rights").

#### H. Civil Justice Reform

This final rule meets applicable standards in sections 3(a) and 3(b)(2) of E.O. 12988 ("Civil Justice Reform"), to minimize litigation, eliminate ambiguity, and reduce burden.

#### I. Protection of Children

We have analyzed this final rule under E.O. 13045 ("Protection of Children from Environmental Health Risks and Safety Risks"). This final rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

#### J. Indian Tribal Governments

This final rule does not have tribal implications under E.O. 13175 ("Consultation and Coordination with Indian Tribal Governments"), because it would not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

#### K. Energy Effects

We have analyzed this final rule under E.O. 13211 ("Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use"). We have determined that it is not a "significant energy action" under that order because it is not a "significant regulatory action" under E.O. 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of OMB's Office of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under E.O. 13211.

#### L. Technical Standards

The National Technology Transfer and Advancement Act (15 U.S.C. 272 Note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the OMB, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This final rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

#### M. Environment

We have analyzed this rule under Department of Homeland Security Management Directive 023-01 and

Commandant Instruction M16475.ID, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (42 U.S.C. 4321-4370f), and have concluded that this action is one of a category of actions that do not individually or cumulatively have a significant effect on the human environment. This rule is categorically excluded under section 2.B.2, figure 2-1, paragraphs (34)(a) and (b) of the Instruction. This final rule involves regulations that are editorial or procedural, or that concern internal agency functions or organizations. An environmental analysis checklist and a categorical exclusion determination are available in the docket for this final rule where indicated under **ADDRESSES**.

#### List of Subjects

##### 33 CFR Part 83

Navigation (water), Waterways.

##### 33 CFR Part 84

Navigation (water), Waterways.

##### 33 CFR Part 88

Navigation (water), Waterways.

For the reasons discussed in the preamble, under the authority of 33 CFR 1.05-1, the Coast Guard amends 33 CFR parts 83, 84, and 88 as follows:

#### PART 83—RULES

- 1. The authority citation for part 83 continues to read as follows:

**Authority:** Sec. 303, Pub. L. 108-293, 118 Stat. 1042 (33 U.S.C. 2071); Department of Homeland Security Delegation No. 0170.1.

##### § 83.06 [Amended]

- 2. In § 83.06, in paragraph (a)(iv), remove the word "shores" and add in its place the word "shore".

##### § 83.18 [Amended]

- 3. In § 83.18, in paragraphs (e) and (f)(ii), remove the citation "§§ 83.4", wherever it appears, and add in its place "§§ 83.04".

- 4. In § 83.22, revise paragraph (c) to read as follows:

##### § 83.22 Visibility of lights (Rule 22).

\* \* \* \* \*

(c) In a vessel of less than 12 meters in length—

- (i) A masthead light, 2 miles;
- (ii) A sidelight, 1 mile;
- (iii) A sternlight, 2 miles;
- (iv) A towing light, 2 miles;
- (v) A white, red, green or yellow all-round light, 2 miles; and
- (vi) A special flashing light, 2 miles.

\* \* \* \* \*

**§ 83.24 [Amended]**

■ 5. In § 83.24, in paragraph (g)(iii), after the phrase “shall not exceed 100 meters:”, remove the word “Provided”, and add in its place the word “provided”.

**§ 83.27 [Amended]**

■ 6. Amend § 83.27 as follows:

■ a. In paragraph (b)(iii), remove the word “when”, and add in its place the word “When”; and

■ b. In paragraph (e)(ii), remove the word “insure” and add in its place the word “ensure”.

■ 7. Revise the heading for § 83.30 to read as follows:

**§ 83.30 Vessels anchored, aground and moored barges (Rule 30).**

\* \* \* \* \*

**§ 83.35 [Amended]**

■ 8. In § 83.35, in paragraph (h), remove the words “paragraph (f)” and add in their place the words “paragraph (g)”.

**PART 84—ANNEX I: POSITIONING AND TECHNICAL DETAILS OF LIGHTS AND SHAPES**

■ 9. The authority citation for part 84 continues to read as follows:

**Authority:** Sec. 303, Pub. L. 108–293, 118 Stat. 1042 (33 U.S.C. 2071); Department of Homeland Security Delegation No. 0170.1.

**§ 84.02 [Amended]**

■ 10. In § 84.02, in paragraph (j), after the phrase “when engaged in fishing shall be”, add the word “at”.

**PART 88—ANNEX V: PILOT RULES**

■ 11. The authority citation for part 88 continues to read as follows:

**Authority:** Sec. 303, Pub. L. 108–293, 118 Stat. 1042 (33 U.S.C. 2071); Department of Homeland Security Delegation No. 0170.1.

**§ 88.07 [Amended]**

■ 12. In § 88.07, in paragraph (a), following the phrase “activities must abide by the”, remove the phrase “inland navigation rules” and add in its place the phrase “Inland Navigation Rules”.

Dated: November 13, 2014.

**Katia Cervoni,**

*Chief, Office of Regulations and Administrative Law, U.S. Coast Guard.*

[FR Doc. 2014–27257 Filed 11–17–14; 8:45 am]

**BILLING CODE 9110–04–P**

**LIBRARY OF CONGRESS****U.S. Copyright Office****37 CFR Part 201**

[Docket No. 2014–08]

**Fees for Submitting Corrected Electronic Title Appendices**

**AGENCY:** U.S. Copyright Office, Library of Congress.

**ACTION:** Final rule.

**SUMMARY:** The U.S. Copyright Office recently adopted amended regulations to allow remitters to submit title lists in electronic format when recording documents that reference 100 or more titles. Those regulations also provide a process for correcting inaccuracies in the Office’s online Public Catalog resulting from errors in electronic title lists. To avoid delay in implementing the electronic title list option, the Office decided to issue that final rule without imposition of a fee for corrections until such time as a fee could be set in accordance with this separate rulemaking. Today, the Office is amending its regulations to set that fee at a rate of seven dollars per corrected title.

**DATES:** Effective December 18, 2014.

**FOR FURTHER INFORMATION CONTACT:**

Sarang V. Damle, Special Advisor to the General Counsel, by email at [sdam@loc.gov](mailto:sdam@loc.gov) or by telephone at 202–707–8350; or Abi Oyewole, Attorney-Advisor, by email at [aoye@loc.gov](mailto:aoye@loc.gov) or by telephone at 202–707–8350.

**SUPPLEMENTARY INFORMATION:** On September 17, 2014, under a rulemaking entitled “Changes to Recordation Practices,” the Copyright Office (“Office”) amended its regulations to, among other things, allow remitters to submit lists of titles in electronic format when recording documents that reference 100 or more titles of copyrighted works. *See* 79 FR 55633. Those electronic lists are used by the Office for the purposes of indexing the online Public Catalog of recorded documents. In response to a comment received from the Recording Industry Association of America, Inc. (“RIAA”),<sup>1</sup> the amended regulations also adopted a procedure for correcting errors in the online Public Catalog that have been caused by remitters’ submission of inaccurate title lists. *See* 37 CFR

201.4(c)(4)(v). However, to avoid delay in implementing the electronic title list option, the Office decided to issue that final rule without imposition of a fee for corrections until a fee could be set in accordance with a separate Notice of Proposed Rulemaking (“NPRM”).

That separate NPRM was published on September 17, 2014 and proposed a fee of seven dollars per corrected title. 79 FR 55694. The Office received only one substantive submission containing comments from RIAA.<sup>2</sup> In its comments, RIAA expressed approval of the Office’s decision to implement a correction process for electronic title lists. RIAA Comments at 1. It stated that it believed the number of errors found in an electronic title list would be small, and in such cases the \$7 fee was “reasonable.” *Id.* But, it urged that in the “presumably rare situations where a major clerical error requires a remitter to correct a large number of titles, a fee of \$7 per title could serve as a disincentive for correcting the Office’s records or as a penalty for having made a mistake in the first instance.” *Id.* at 1–2. RIAA suggested that the Office “track instances of large-scale corrections to electronic lists” and consider a “fee structure” that would reduce the fee per corrected title once remitters exceed a set number of errors. *Id.* at 2.

As the NPRM explained, the fee of seven dollars per corrected title was determined after considering the various personnel and system costs associated with providing the new service. 79 FR at 55695. What RIAA proposes, in essence, is that remitters who submit lists with a large number of errors be given a “volume discount” that is below the Office’s costs.

The Office declines to adopt this recommendation. To the extent the fee established here will have any effect on remitter behavior, the Office believes that it will principally serve as an *incentive* for submitting accurate electronic title lists in the first place, rather than as “a disincentive for correcting the Office’s records.” RIAA Comments at 1–2. As the Office has stressed, remitters should “establish[] appropriate internal procedures to review and confirm electronic lists before they are submitted to the Office.” 79 FR at 55634. In any event, the statute itself provides an incentive for the submission of correct information as the benefits of recordation depend upon the

<sup>1</sup> Recording Industry Ass’n of Am., Inc., Comments Submitted in Response to U.S. Copyright Office’s July 16, 2014 Notice of Proposed Rulemaking (Aug. 15, 2014), available at <http://copyright.gov/rulemaking/recordation-practices/docket2014-4/comments/RIAA.pdf>.

<sup>2</sup> Recording Industry Ass’n of Am. Inc., Comments Submitted in Response to U.S. Copyright Office’s September 17, 2014 Notice of Proposed Rulemaking (Oct. 17, 2014) (“RIAA Comments”), available at [http://copyright.gov/rulemaking/etitle-fees/comments/docket\\_2014%E2%80%9309308/RIAA.pdf](http://copyright.gov/rulemaking/etitle-fees/comments/docket_2014%E2%80%9309308/RIAA.pdf).