

Administration for comment on its impact on small business, and no comments were received.

### Drafting Information

The principal author of these final regulations is Eliezer Mishory of the Office of Associate Chief Counsel (Procedure and Administration).

### List of Subjects in 26 CFR Part 1

Income Taxes, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

### 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 1.6050P-1 is amended by:

- 1. Removing paragraphs (b)(2)(i)(H), (b)(2)(iv), and (b)(2)(v).
- 2. Adding the word “or” at the end of paragraph (b)(2)(i)(F).
- 3. Removing the semicolon and adding a period in its place at the end of paragraph (b)(2)(i)(G).
- 4. Revising paragraph (h).

The revision reads as follows:

#### § 1.6050P-1 Information reporting for discharge of indebtedness by certain entities.

\* \* \* \* \*

(h) *Applicability dates.* This section applies to information returns required to be filed, and payee statements required to be furnished, after December 31, 2016. Section 1.6050P-1 (as contained in 26 CFR part 1, revised April 2016) applies to information returns required to be filed, and payee statements required to be furnished, on or before December 31, 2016.

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

Approved: October 17, 2016.

**Mark J. Mazur,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2016-27160 Filed 11-9-16; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF DEFENSE

### Department of the Army

#### 32 CFR Part 635

**RIN 0702-AA75**

**[Docket No. USA-2016-HQ-0033]**

#### Law Enforcement Reporting

**AGENCY:** Department of the Army, DoD.

**ACTION:** Direct final rule.

**SUMMARY:** The Department of the Army is amending its Law Enforcement Regulation. Specifically, Army is clarifying language for contractors who are required to register as sex offenders on Army installations. This change will allow the Department to collect information from registered sex offenders in accordance with their contract requirements. This ensures contractors meet the government requirements under the terms and conditions of the contract.

**DATES:** The rule will be effective on December 15, 2016 unless comments are received that would result in a contrary determination. Comments will be accepted on or before December 12, 2016.

**ADDRESSES:** You may submit comments, identified by docket number and/or RIN number and title, by any of the following methods:

- *Federal Rulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *Mail:* Department of Defense, Office of the Deputy Chief Management Officer, Directorate for Oversight and Compliance, 4800 Mark Center Drive, Mailbox #24, Alexandria, VA 22350-1700.

*Instructions:* All submissions received must include the agency name and docket number or Regulatory Information Number (RIN) for this **Federal Register** document. The general policy for comments and other submissions from members of the public is to make these submissions available for public viewing on the Internet at <http://www.regulations.gov> as they are received without change, including any personal identifiers or contact information.

**FOR FURTHER INFORMATION CONTACT:** Ms. Katherine Brennan, (703) 692-6721.

**SUPPLEMENTARY INFORMATION:** This direct final rule makes changes to the Department of the Army's Law Enforcement Reporting rule which published in the **Federal Register** on March 29, 2016 (81 FR 17385).

DoD has determined this rulemaking meets the criteria for a direct final rule

because it involves a change that clarifies language for contractors who are required to register as sex offenders on Army installations per the requirements of their contracts. DoD expects no opposition to the changes and no significant adverse comments. However, if DoD receives a significant adverse comment, the Department will withdraw this direct final rule by publishing a notice in the **Federal Register**. A significant adverse comment is one that explains: (1) Why the direct final rule is inappropriate, including challenges to the rule's underlying premise or approach; or (2) why the direct final rule will be ineffective or unacceptable without a change. In determining whether a comment necessitates withdrawal of this direct final rule, DoD will consider whether it warrants a substantive response in a notice and comment process.

#### Executive Summary

This rule provides policies and procedures for Army's implementation of Law Enforcement Reporting. The authority citation is 28 U.S.C. 534, 42 U.S.C. 10601, 18 U.S.C. 922, 10 U.S.C. 1562, 10 U.S.C. Chap. 47, 42 U.S.C. 16901 *et seq.*, 10 U.S.C. 1565, 42 U.S.C. 14135a.

The Army is clarifying language for contractors who are required to register as sex offenders on Army installations.

This regulatory action imposes no monetary costs to the Agency or public. The benefit to the public is the Army law enforcement community is ensuring the safety and security of the Army installations by ensuring sex offenders required to register are complying with their registration requirements.

#### Regulatory Procedures

##### A. Regulatory Flexibility Act

The Department of the Army has certified that the Regulatory Flexibility Act does not apply because the rule does not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601-612.

##### B. Unfunded Mandates Reform Act

The Department of the Army has determined that the Unfunded Mandates Reform Act does not apply because the rule does not include a mandate that may result in estimated costs to State, local or tribal governments in the aggregate, or the private sector, of \$100 million or more.

##### C. National Environmental Policy Act

The Department of the Army has determined that the National

Environmental Policy Act does not apply because the rule does not have an adverse impact on the environment.

#### *D. Paperwork Reduction Act*

It has been certified that this rule does impose reporting or recordkeeping requirements under the Paperwork Reduction Act of 1995. OMB has approved these requirements under OMB Control Number 0702–0128.

#### *E. Executive Order 12630 (Government Actions and Interference With Constitutionally Protected Property Rights)*

The Department of the Army has determined that Executive Order 12630 does not apply because the rule does not impair private property rights.

#### *F. Executive Order 12866 (Regulatory Planning and Review) and Executive Order 13563 (Improving Regulation and Regulatory Review)*

The Department of the Army has determined that according to the criteria defined in Executive Order 12866 and Executive Order 13563, this rule is not a significant regulatory action.

#### *G. Executive Order 13045 (Protection of Children From Environmental Health Risk and Safety Risks)*

The Department of the Army has determined that the criteria of Executive Order 13045 do not apply because this rule does not implement or require actions impacting environmental health and safety risks on children.

#### *H. Executive Order 13132 (Federalism)*

The Department of the Army has determined that the criteria of Executive Order 13132 do not apply because this rule will not have a substantial 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.

#### **List of Subjects in 32 CFR Part 635**

Crime, Law, Law enforcement, Law enforcement officers, Military law.

For reasons stated in the preamble the Department of the Army amends 32 CFR part 635 as follows:

#### **PART 635—LAW ENFORCEMENT REPORTING**

■ 1. The authority citation for part 635 continues to read as follows:

**Authority:** 28 U.S.C. 534, 42 U.S.C. 10601, 18 U.S.C. 922, 10 U.S.C. 1562, 10 U.S.C. Chap. 47, 42 U.S.C. 16901 *et seq.*, 10 U.S.C. 1565, 42 U.S.C. 14135a.

■ 2. Amend § 635.6 by revising paragraph (a) to read as follows:

#### **§ 635.6 Registration of sex offenders on Army installations (inside and outside the Continental United States)**

(a) *Sex Offenders on US Army Installations.* Garrison Commander's responsibilities: Garrison Commanders will ensure that sex offenders, as defined in paragraph (b) of this section that reside or are employed on an Army Installation register with the installation PM/DES. This includes service members, civilian employees, accompanying dependent family members, and contractors subject to the incorporation of the sex offender registration requirement into the contract.

\* \* \* \* \*

**Thomas S. Blair,**

Chief, Law Enforcement Branch.

[FR Doc. 2016–27165 Filed 11–9–16; 8:45 am]

**BILLING CODE 5001–03–P**

#### **DEPARTMENT OF HOMELAND SECURITY**

#### **Coast Guard**

#### **33 CFR Part 117**

[Docket No. USCG–2016–1004]

#### **Drawbridge Operation Regulation; Great Channel, Between Stone Harbor and Nummy Island, NJ**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of deviation from drawbridge regulation.

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the Cape May County (Ocean Drive/CR619) Bridge across the Great Channel, mile 0.7, between Stone Harbor and Nummy Island, NJ. This deviation is necessary to avoid bridge failure and perform emergency bridge repairs. This deviation allows the bridge to remain in the closed-to-navigation position.

**DATES:** This deviation is effective without actual notice from November 10, 2016 through 4 p.m. on December 2, 2016. For the purposes of enforcement, actual notice will be used from November 7, 2016 at 9 a.m., until November 10, 2016.

**ADDRESSES:** The docket for this deviation, [USCG–2016–1004] is available at <http://www.regulations.gov>. Type the docket number in the “SEARCH” box and click “SEARCH”. Click on Open Docket Folder on the line associated with this deviation.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this temporary deviation, call or email Mr. Hal R. Pitts, Bridge Administration Branch Fifth District, Coast Guard, telephone 757–398–6222, email [Hal.R.Pitts@uscg.mil](mailto:Hal.R.Pitts@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The County of Cape May, NJ, that owns and operates the Cape May County (Ocean Drive/CR619) Bridge, across the Great Channel, mile 0.7, between Stone Harbor and Nummy Island, NJ, has requested a temporary deviation from the current operating regulations to avoid bridge failure and perform emergency repairs to the bridge, due to mechanical failure of the bascule span motor break, machinery brakes, and span lock mechanisms. The bridge is a bascule draw bridge and has a vertical clearance in the closed position of 11 feet above mean high water.

The current operating schedule is set out in 33 CFR 117.720. Under this temporary deviation, the bridge will remain in the closed-to-navigation position until 4 p.m. on December 2, 2016.

The Great Channel is used by a variety of vessels including small public vessels, commercial vessels, and recreational vessels. The Coast Guard has carefully considered the nature and volume of vessel traffic on the waterway in publishing this temporary deviation.

Vessels able to safely pass through the bridge in the closed position may do so at any time. The bridge will not be able to open for emergencies and Grassy Sound Channel (Ocean Drive/CR619) Bridge, across Grassy Sound Channel, mile 1.0, at North Wildwood, NJ, can be used as an alternate route for vessels unable to pass through the bridge in the closed position. 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 transit 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.

Dated: November 7, 2016.

**Hal R. Pitts,**

Bridge Program Manager, Fifth Coast Guard District.

[FR Doc. 2016–27184 Filed 11–9–16; 8:45 am]

**BILLING CODE 9110–04–P**