

removing the phrase “(Insurance Guarantees, Coverage Levels, and Prices for Determining Indemnities)”;

■ ii. In paragraph (b)(4) introductory text by removing the word “anytime” and adding in its place the phrase “any time”; and

■ iii. By revising paragraph (d);

■ e. In section 4 by removing the phrase “(Contract Changes)”;

■ f. In section 5 by removing the phrase “(Life of Policy, Cancellation, and Termination)”;

■ g. In section 6:

■ i. By removing the phrase “(Insured Crop)” in the introductory text; and

■ ii. By revising paragraph (d);

■ h. In section 7:

■ i. By removing the phrase “(Insurable Acreage)”;

■ ii. By removing the comma after the phrase “Basic Provisions (§ 457.8)”;

■ i. In section 8:

■ i. By removing the phrase “(Insurance Period)” in paragraphs (a) introductory text and (b) introductory text; and

■ ii. By revising paragraph (a)(2);

■ j. In section 9 by removing the phrase “(Causes of Loss)” in paragraphs (a) introductory text and (b) introductory text;

■ k. In section 10 introductory text by removing the phrase “(Duties in the Event of Damage or Loss)”;

■ l. In section 11:

■ i. In paragraph (b)(4) by removing the phrase “if applicable, (see section 11(c))” and adding in its place the phrase “if applicable (see section 11(c)).”;

■ ii. By adding a settlement of claim example after paragraph (b)(7); and

■ iii. In paragraph (c) by removing the phrase “(wet, in-shell pounds)” and adding in its place the phrase “(wet in-shell pounds)”.

The revisions and additions read as follows:

#### **§ 457.131 Macadamia nut crop insurance provisions.**

\* \* \* \* \*

#### **1. Definitions**

\* \* \* \* \*

*Floaters.* Inedible, husked “field run” nuts identified by water flotation or laboratory testing.

\* \* \* \* \*

*Peewees.* Mature and immature wet in-shell nuts that are smaller than 16 mm (5/8 inch) in diameter.

\* \* \* \* \*

*Wet in-shell.* The weight of the macadamia nuts as they are removed from the orchard with the nut meats in the shells after removal of the husk and excluding floaters and peewees but prior to being dried.

#### **2. Unit Division**

Provisions in the Basic Provisions that allow optional units by section, section equivalent, or FSA farm serial number and by irrigated and non-irrigated practices are not applicable. Optional units may be established only if each optional unit is located on non-contiguous land or grown and insured under an organic farming practice, unless otherwise allowed by written agreement.

#### **3. Insurance Guarantees, Coverage Levels, and Prices for Determining Indemnities**

\* \* \* \* \*

(d) Instead of reporting your macadamia nut production for the previous crop year, as required by section 3 of the Basic Provisions, there is a one-year lag period. Each crop year you must report your production from two crop years ago, *e.g.*, on the 2016 crop year production report, you will provide your 2014 crop year production.

\* \* \* \* \*

#### **6. Insured Crop**

\* \* \* \* \*

(d) That are grown on trees that have reached at least the fifth growing season after being set out or grafted. However, we may give our approval in writing to insure acreage of trees that has not reached this age if it has produced at least 200 pounds of (wet in-shell) macadamia nuts per acre in a previous crop year; and

\* \* \* \* \*

#### **8. Insurance Period**

(a) \* \* \*

(2) The calendar date for the end of the insurance period for each crop year is the second June 30th after insurance attaches, or as specified in the Special Provisions.

\* \* \* \* \*

#### **11. Settlement of Claim**

\* \* \* \* \*

(b) \* \* \*

(7) \* \* \*

For example:

You select the 65 percent coverage level and 100 percent of the price election on 10 acres of macadamia nuts in the unit. Your share is 100 percent. Your production guarantee (per acre) is 4,000 pounds. The price election is \$0.78. You are able to harvest 25,000 pounds. Your indemnity would be calculated as follows:

(1) 10 acres × 4,000 pounds = 40,000 pounds guarantee;

(2) 40,000 pounds × \$0.78 price election = \$31,200 total value of guarantee;

(4) 25,000 pounds production to count × \$0.78 price election = \$19,500 value of production to count;

(6) \$31,200 total value of guarantee – \$19,500 value of production to count = \$11,700 loss; and

(7) \$11,700 loss × 100 percent share = \$11,700 indemnity payment.

\* \* \* \* \*

Signed in Washington, DC, on April 9, 2015.

**Brandon Willis,**

*Manager, Federal Crop Insurance Corporation.*

[FR Doc. 2015–08690 Filed 4–15–15; 8:45 am]

**BILLING CODE 3410–08–P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

[TD 9713]

**RIN 1545–BL46; 1545–BM60**

#### **Reporting for Premium; Basis Reporting by Securities Brokers and Basis Determination for Debt Instruments and Options; Correction**

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

**ACTION:** Final and temporary regulations; correction.

**SUMMARY:** This document contains corrections to final and temporary regulations (TD 9713) that were published in the **Federal Register** on March 13, 2015 (80 FR 13233). The final regulations are relating to information reporting by brokers for bond premium and acquisition premium.

**DATES:** This correction is effective on April 16, 2015 and applicable beginning March 13, 2015.

**FOR FURTHER INFORMATION CONTACT:** Pamela Lew at (202) 317–7053 (not a toll free number).

#### **SUPPLEMENTARY INFORMATION:**

#### **Background**

The final and temporary regulations (TD 9713) that are the subject of this correction is under section 6045 of the Internal Revenue Code.

#### **Need for Correction**

As published, the final and temporary regulations (TD 9713) contains errors that may prove to be misleading and are in need of clarification.

#### **Correction of Publication**

Accordingly, the final and temporary regulations (TD 9713), that are the

subject of FR Doc. 2015–05648, are corrected as follows:

- 1. On page 13234, in the preamble, the first column, the twenty-sixth line from the top of the column, the language “customer has not make the election. The” is corrected to read “customer has not made the election. The”.
- 2. On page 13235, in the preamble, the first column, the fifth line from the bottom of the column, the language “for income and basis. Under section” is corrected to read “for income and basis. Under §”.

**Martin V. Franks,**

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

[FR Doc. 2015–08746 Filed 4–15–15; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[Docket No. USCG–2015–0185]

RIN 1625–AA08

### Special Local Regulation; Glass City Scrimmage; Maumee River, Toledo, OH

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing a temporary Special Local Regulation on the Maumee River, Toledo, Ohio. This Special Local Regulation is necessary to protect race participants from other vessel traffic. This temporary Special Local Regulation is intended to restrict vessels from a portion of the Maumee River during the Glass City Scrimmage.

**DATES:** This rule will be effective from 6 a.m. until 1 p.m. on April 18, 2015.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket USCG–2015–0185. To view documents mentioned in this preamble as being available in the docket, go to <http://www.regulations.gov>, inserting USCG–2015–0185 in the “Keyword” box, and then clicking “search.” They are also 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.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this temporary final rule, contact or email MST1 Brett A. Kreigh, U.S. Coast Guard Marine Safety Unit Toledo, at (419) 418–6046 or [brett.a.kreigh@uscg.mil](mailto:brett.a.kreigh@uscg.mil) If you have questions on viewing the docket, call Barbara Hairston, Program Manager, Docket Operations, telephone 202–366–9826.

#### SUPPLEMENTARY INFORMATION:

##### Table of Acronyms

DHS Department of Homeland Security  
FR Federal Register  
NPRM Notice of Proposed Rulemaking  
TFR Temporary Final Rule

#### A. Regulatory History and Information

The Coast Guard is issuing this temporary final rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are “impracticable, unnecessary, or contrary to the public interest.” Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing an NPRM with respect to this rule because doing so would be impracticable. Additional details regarding this emergent event were received from the event sponsor after the annual permitting process but not received in sufficient time for the Coast Guard to publish an NPRM and solicit public comments before the occurrence of the event. Thus, waiting for a notice and comment period to run would inhibit the Coast Guard from protecting the public and vessels from hazards associated with the event.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this temporary rule effective less than 30 days after publication in the **Federal Register**. For the same reasons discussed in the preceding paragraph, waiting for a 30 day notice period to run would be impracticable and contrary to the public interest.

#### B. Basis and Purpose

On Saturday, April 18, 2015, from 6 a.m. to 1 p.m. an organized racing event will take place on the Maumee River where participants will row shell boats from the Craig Memorial Bridge at River Mile 3.30 to the Martin Luther King Jr. Memorial Bridge at River Mile 4.30 on the Maumee River in Toledo, OH. The Captain of the Port Detroit has determined that this boat race, due to its close proximity to watercraft and being

in the shipping channel, poses extra and unusual hazards to public safety and property, including potential collisions, allisions, and individuals falling into the water. Establishing a special local regulated area is necessary to protect persons and property at these events and help minimize the associated risks.

#### C. Discussion of Rule

This rule will be enforced 6 a.m. until 1 p.m. on April 18, 2015. The Coast Guard requires that all vessels transiting the area proceed at a no-wake speed and maintain extra vigilance at all times.

Vessel traffic may proceed down the West side of the river at a no wake speed during racing. The races will stop for oncoming freighter or commercial traffic. The on-scene representative or event sponsor representatives may permit vessels to transit the area when no race activity is occurring. The on-scene representative may be present on any Coast Guard, state or local law enforcement vessel assigned to patrol the event.

This temporary Special Local Regulation will encompass all U.S. waters on the Maumee River, Toledo, OH from the Craig Memorial Bridge at River Mile 3.30 to the Martin Luther King Jr. Memorial Bridge at River Mile 4.30.

The Captain of the Port will notify the affected segments of the public of the enforcement of this Special Local Regulation by all appropriate means, including a Broadcast Notice to Mariners and Local Notice to Mariners.

#### D. Regulatory Analyses

We developed this rule after considering numerous statutes and executive orders related to rulemaking. Below we summarize our analyses based on these statutes and executive orders.

##### 1. Regulatory Planning and Review

This temporary final rule is not a significant regulatory action under section 3(f) of Executive Order 12866, Regulatory Planning and Review, as supplemented by Executive Order 13563, Improving Regulation and Regulatory Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of Executive Order 12866 or under section 1 of Executive Order 13563. The Office of Management and Budget has not reviewed it under that Order. We conclude that this temporary final rule is not a significant regulatory action because we anticipate that it will have minimal impact on the economy, will not interfere with other agencies, will not adversely alter the budget of any