

contributions for the current plan year to health savings accounts that are offered with an eligible employer-sponsored plan are taken into account for that plan year towards the plan's MV percentage.

(4) *Employer contributions to health reimbursement arrangements.* Amounts newly made available for the current plan year under a health reimbursement arrangement that would be integrated within the meaning of Notice 2013–54 (2013–40 IRB 287), see § 601.601(d) of this chapter, with an eligible employer-sponsored plan for an employee enrolled in the plan are taken into account for that plan year towards the plan's MV percentage if the amounts may be used to reduce only cost-sharing for covered medical expenses. A health reimbursement arrangement counts toward a plan's MV percentage only if the health reimbursement arrangement and the eligible employer-sponsored plan are offered by the same employer. Employer contributions to a health reimbursement arrangement count for a plan year towards the plan's MV percentage only to the extent the amount of the annual contribution is required under the terms of the plan or otherwise determinable within a reasonable time before the employee must decide whether to enroll in the eligible employer-sponsored plan.

(5) *Expected spending adjustments for health savings accounts and health reimbursement arrangements.*

[Reserved]

(d) *Methods for determining MV.* [Reserved]

(e) *Scope of essential health benefits and adjustment for benefits not included in MV Calculator.* [Reserved]

(f) *Actuarial certification.* [Reserved]

(1) *In general.* [Reserved]

(2) *Membership in American Academy of Actuaries.* [Reserved]

(3) *Actuarial analysis.* [Reserved]

(4) *Use of MV Calculator.* [Reserved]

(g) *Effective/applicability date—in general.* (1) Except as provided in paragraph (g)(2) of this section, this section applies for taxable years ending after December 31, 2013.

(2) *Exception.* [Reserved]

■ **Par. 7.** Section 1.6011–8 is amended by revising paragraph (a) to read as follows:

**§ 1.6011–8 Requirement of income tax return for taxpayers who claim the premium tax credit under section 36B.**

(a) *Requirement of return.* A taxpayer for whom advance payments of the premium tax credit under section 36B are made in a taxable year must file an income tax return for that taxable year

on or before the due date for the return (including extensions of time for filing).

\* \* \* \* \*

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

Approved: December 11, 2015

**Mark J. Mazur,**

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

[FR Doc. 2015–31866 Filed 12–16–15; 4:15 pm]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF LABOR

### Occupational Safety and Health Administration

#### 29 CFR Parts 1902, 1903, 1904, 1952, 1953, 1954, 1955, and 1956

[Docket No. OSHA–2014–0009]

**RIN 1218–AC76**

#### Streamlining of Provisions on State Plans for Occupational Safety and Health

**AGENCY:** Occupational Safety and Health Administration (OSHA), Department of Labor.

**ACTION:** Final rule; confirmation of effective date; approval of collections of information under the Paperwork Reduction Act of 1995.

**SUMMARY:** On August 18, 2015 OSHA published in the **Federal Register** a direct final rule that streamlined provisions on State Plans. OSHA stated in that document that it would withdraw the companion proposed rule and confirm the effective date of the final rule if the Agency received no significant adverse comments on the direct final rule or the proposal. Since OSHA received no comments on the direct final rule or the proposal, the Agency now confirms that the direct final rule became effective as a final rule on October 19, 2015. The proposed rule and the direct final rule also requested comments on the collections of information contained in State Plan regulations under the Paperwork Reduction Act of 1995. The Office of Management and Budget (OMB) approved those collections of information.

**DATES:** The effective date for the direct final rule that published on August 18, 2015 (80 FR49897) is confirmed as October 19, 2015.

**ADDRESSES:** Electronic copies of this **Federal Register** notice are available at <http://www.regulations.gov>. This

**Federal Register** notice, as well as news releases and other relevant information, also are available at OSHA's Web page at <http://www.osha.gov>.

**FOR FURTHER INFORMATION CONTACT:** For press inquiries: Francis Meilinger, Director, OSHA Office of Communications, Room N–3647, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210; telephone: (202) 693–1999; email: [meilinger.francis2@dol.gov](mailto:meilinger.francis2@dol.gov).

For general and technical information: Douglas J. Kalinowski, Director, OSHA Directorate of Cooperative and State Programs, Room N–3700, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210; telephone: (202) 693–2200; email: [kalinowski.doug@dol.gov](mailto:kalinowski.doug@dol.gov).

#### SUPPLEMENTARY INFORMATION:

Confirmation of the effective date: On August 18, 2015, OSHA published a direct final rule in the **Federal Register** amending OSHA regulations to remove the detailed descriptions of State Plan coverage, purely historical data, and other unnecessarily codified information. In addition, this document moved most of the general provisions of subpart A of part 1952 into part 1902, where the general regulations on State Plan criteria are found. It also amended several other OSHA regulations to delete references to part 1952, which will no longer apply. A companion proposed rule was also published on that date.

In the direct final rule, OSHA stated that it would publish a **Federal Register** document confirming the effective date of the direct final rule and withdraw the proposed rule if it received no significant adverse comments on the direct final rule or the proposal. OSHA received no comments on the direct final rule or the proposed rule. Accordingly, OSHA is confirming the effective date of the direct final rule and the proposed rule is withdrawn.

*Approval of collections of information:* The proposed rule and the direct final rule also contained a request for comments on an Information Collection Request under the Paperwork Reduction Act of 1995 (PRA), which covers all collections of information in OSHA State Plan regulations. OMB received no comments. OMB has approved the revised collections of information and is retaining OMB control number 1218–0247 for these requirements. The expiration date for the approval is April 30, 2016.

**List of Subjects in 29 CFR Parts 1902, 1903, 1904, 1952, 1953, 1954, 1955, and 1956**

Intergovernmental relations, Law enforcement, Occupational safety and health.

**Authority and Signature**

David Michaels, Ph.D., MPH, Assistant Secretary of Labor for Occupational Safety and Health, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210, authorized the preparation of this final rule. OSHA is issuing this direct final rule under the authority specified by Sections 8(c)(1), 8(c)(2), and 8(g)(2) and 18 of the Occupational Safety and Health Act of 1970 (29 U.S.C. 657 (c)(1), (c)(2), and (g)(2) and 667) and Secretary of Labor's Order No. 1–2012 (76 FR 3912).

Signed at Washington, DC, on December 11, 2015.

**David Michaels,**

*Assistant Secretary of Labor for Occupational Safety and Health.*

[FR Doc. 2015–31878 Filed 12–17–15; 8:45 am]

**BILLING CODE 4510–26–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket Number USCG–2015–1087]

**Drawbridge Operation Regulation; Upper Mississippi River, Rock Island, IL**

**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 Rock Island Railroad and Highway Drawbridge across the Upper Mississippi River, mile 482.9, at Rock Island, Illinois. The deviation is necessary to allow the bridge owner time to perform preventive maintenance and critical repairs that are essential to the continued safe operation of the drawbridge, and is scheduled in the winter when there is less impact on navigation. This deviation allows the bridge to be maintained in the closed-to-navigation position for 21 days.

**DATES:** This deviation is effective from 8 a.m., February 8, 2016 until 5 p.m., February 28, 2016.

**ADDRESSES:** The docket for this deviation, [USCG–2015–1087] 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 Eric A. Washburn, Bridge Administrator, Western Rivers, Coast Guard; telephone 314–269–2378, email [Eric.Washburn@uscg.mil](mailto:Eric.Washburn@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The U.S. Army Rock Island Arsenal requested a temporary deviation for the Rock Island Railroad and Highway Drawbridge, across the Upper Mississippi River, mile 482.9, at Rock Island, Illinois to remain in the closed-to-navigation position for 21 days from 8 a.m., February 8, 2016 to 5 p.m., February 28, 2016, while preventive maintenance and critical repairs that are essential to the continued safe operation of the drawbridge are performed.

The Rock Island Railroad and Highway Drawbridge currently operates in accordance with 33 CFR 117.5, which states the general requirement that the drawbridge shall open on signal.

There are no alternate routes for vessels transiting this section of the Upper Mississippi River. The bridge cannot open in case of emergency.

Winter conditions on the Upper Mississippi River coupled with the closure of Army Corps of Engineer's Lock No. 13 (Mile 522.5 UMR) and Lock No. 21 (Mile 324.9 UMR) from 7 a.m. January 4, 2016 until 12 p.m., March 4, 2016 will preclude any significant navigation demands for the drawspan opening. In addition, Army Corps Lock No. 14 (Mile 493.3 UMR) and Lock No. 17 (Mile 437.1 UMR) will be closed from 7 a.m. December 14, 2015 until 12 p.m. March 2, 2016.

The Rock Island Railroad and Highway Drawbridge provides a vertical clearance of 23.8 feet above normal pool in the closed-to-navigation position. Navigation on the waterway consists primarily of commercial tows and recreational watercraft and will not be significantly impacted. This temporary deviation has been coordinated with waterway users. No objections were received.

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: December 15, 2015.

**Eric A. Washburn,**

*Bridge Administrator, Western Rivers.*

[FR Doc. 2015–31856 Filed 12–17–15; 8:45 am]

**BILLING CODE 9110–04–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket No. USCG–2015–1070]

**Drawbridge Operation Regulation; Cheesecake Creek, Morgan, 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 New Jersey Transit Rail Operations (NJTRO) Morgan railroad bridge across Cheesecake Creek, mile 0.2, at Morgan, New Jersey. This deviation is necessary to allow the bridge owner to perform structural repairs at the bridge. This deviation allows the bridge to remain closed on six consecutive weekends.

**DATES:** This deviation is effective from 6 a.m. on Saturday, January 9 to 7 p.m. February 28, 2016.

**ADDRESSES:** The docket for this deviation, [USCG–2015–1070] 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. Joe Arca, Project Officer, First Coast Guard District, telephone (212) 514–4336, email [joe.m.arca@uscg.mil](mailto:joe.m.arca@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The NJTRO Morgan railroad bridge across Cheesecake Creek, mile 0.2, at Morgan, New Jersey, has a vertical clearance in the closed position of 3 feet at mean high water and 8 feet at mean low water. The existing bridge operating regulations are found at 33 CFR 117.709(b).

The waterway is transited by seasonal recreational vessels of various sizes.

The bridge owner, New Jersey Transit Rail Operations, requested a temporary deviation from the normal operating schedule to facilitate structural repairs at the bridge.

Under this temporary deviation, the NJTRO Morgan railroad bridge shall remain in the closed position for six