

10 percent each to A and B. Thus, to satisfy the safe harbor, ABC must allocate the country X taxes \$3,300 to A (80 percent of \$3,000 plus 10 percent of \$1,000 plus 10 percent of \$8,000), \$1,900 to B (10 percent of \$3,000 plus 80 percent of \$1,000 plus 10 percent of \$8,000), and \$6,800 to C (10 percent of \$3,000 plus 10 percent of \$1,000 plus 80 percent of \$8,000). ABC's allocations of country X taxes are not deemed to be in accordance with the partners' interests in the partnership under paragraph (b)(4)(viii) of this section because they are not in proportion to the partners' CFTE category shares of income to which the country X taxes relate. Accordingly, the country X taxes will be reallocated according to the partners' interests in the partnership.

(c) through (e) [Reserved]. For further guidance, see § 1.704-1(c) through (e).

(f) *Expiration date.* The applicability of this section expires on February 4, 2019.

**John Dalrymple,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: January 14, 2016.

**Mark J. Mazur,**  
*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2016-01949 Filed 2-3-16; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2016-0076]

#### Drawbridge Operation Regulation; Columbia River, Vancouver, WA

**AGENCY:** Coast Guard, DHS.

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

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the Burlington Northern Santa Fe (BNSF) Railway Bridge across the Columbia River, mile 105.6, at Vancouver, WA. This deviation is necessary to accommodate maintenance to replace movable rail joints. This deviation allows the bridge to remain in the closed position during maintenance activities.

**DATES:** This deviation is effective from 7 a.m. on March 8, 2016, to 7 p.m. on March 17, 2016.

**ADDRESSES:** The docket for this deviation, [USCG-2016-0076] 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. Steven Fischer, Bridge Administrator, Thirteenth Coast Guard District; telephone 206-220-7282, email [d13-pf-d13bridges@uscg.mil](mailto:d13-pf-d13bridges@uscg.mil).

**SUPPLEMENTARY INFORMATION:** BNSF requested that the BNSF Swing Bridge across the Columbia River, mile 105.6, remain closed to vessel traffic to remove and replace rail joints. During this installation period, the swing span of the bridge will be in the closed-to-navigation position; however, the span may be opened for maritime emergencies, but any emergency opening will necessitate a time extension to the approved dates. The BNSF Swing Bridge, mile 105.6, provides 39 feet of vertical clearance above Columbia River Datum 0.0 while in the closed position. The current operations for the swing bridge is in 33 CFR 117.5. This deviation allows the swing span of the BNSF Railway Bridge across the Columbia River, mile 105.6, to remain in the closed-to-navigation position, and need not open for maritime traffic from 7 a.m. to 7 p.m. on March 8, March 10, March 15, March 16 and March 17, 2016. These dates coincide with the Columbia River Bonneville lock and the Dalles lock. The bridge shall operate in accordance to 33 CFR 117.5 at all other times. Waterway usage on this part of the Columbia River includes vessels ranging from commercial tug and tow vessels to recreational pleasure craft including cabin cruisers and sailing vessels.

Vessels able to pass through the bridge in the closed positions may do so at anytime. For the duration of the repair work, vessels will not be allowed to pass through the bridge. The bridge will be able to open for emergencies and there is no immediate alternate route for vessels to pass. The bridge can be opened for emergency vessels in response to a call, however, if an opening for emergencies is needed, an extension of this deviation will be required to complete the work. No immediate alternate route for vessels to pass is available on this part of the river.

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 vessels can arrange their transits 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 designated time period. This

deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: January 29, 2016.

**Steven M. Fischer,**  
*Bridge Administrator, Thirteenth Coast Guard District.*

[FR Doc. 2016-02098 Filed 2-3-16; 8:45 am]

BILLING CODE 9110-04-P

## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2016-0057]

#### Drawbridge Operation Regulation; James River, Isle of Wight and Newport News, VA

**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 James River Bridge (US17) across the James River, mile 5.0, at Isle of Wight and Newport News, VA. The deviation is necessary to perform bridge maintenance and repairs. This deviation allows the bridge to remain in the closed-to-navigation position.

**DATES:** This deviation is effective from 5 a.m. on February 7, 2016 to 7 p.m. on February 14, 2016.

**ADDRESSES:** The docket for this deviation, [USCG-2016-0057] 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 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 Virginia Department of Transportation, that owns and operates the James River Bridge (US17), has requested a temporary deviation from the current operating regulations to perform repairs to the aerial electrical cable connecting the north tower to the south tower. The bridge is a vertical lift draw bridge and has a vertical clearance in the closed position of 60 feet above mean high water.

The current operating schedule is open on signal as set out in 33 CFR 117.5. Under this temporary deviation, the bridge will remain in the closed-to-

navigation position from 5 a.m. to 7 p.m. from February 7, 2016 through February 14, 2016. During this temporary deviation, the bridge will operate per 33 CFR 117.5 from 7 p.m. to 5 a.m.

The James River is used by a variety of vessels including deep draft ocean-going vessels, U.S. government vessels, small commercial vessels, recreational vessels and tug and barge traffic. The Coast Guard has carefully coordinated the restrictions with waterway users.

Vessels able to 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 there is no immediate alternate route for vessels to pass. 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: January 28, 2016.

**Hal R. Pitts,**

*Bridge Program Manager, Fifth Coast Guard District.*

[FR Doc. 2016-02099 Filed 2-3-16; 8:45 am]

**BILLING CODE 9110-04-P**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Centers for Medicare & Medicaid Services

#### 42 CFR Part 403

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

#### 45 CFR Part 1331

**RIN 0985-AA11**

### State Health Insurance Assistance Program (SHIP)

**AGENCY:** Administration for Community Living (ACL), Department of Health and Human Services (HHS) and Centers for Medicare & Medicaid Services (CMS), HHS.

**ACTION:** Interim final rule.

**SUMMARY:** This rule implements a provision enacted by the Consolidated Appropriations Act of 2014 and reflects

the transfer of the State Health Insurance Assistance Program (SHIP) from the Centers for Medicare & Medicaid Services (CMS), in the Department of Health and Human Services (HHS) to the Administration for Community Living (ACL) in HHS. The previous regulations were issued by CMS under the authority granted by the Omnibus Budget Reconciliation Act of 1990 (OBRA '90), Section 4360.

**DATES:** *Effective date:* This interim final rule is effective on February 4, 2016.

*Comment date:* To be assured of consideration, comments must be received by ACL electronically through [www.regulations.gov](http://www.regulations.gov) no later than midnight Eastern Standard Time (E.S.T.) on April 4, 2016.

**ADDRESSES:** You may submit comments in one of following ways (no duplicates, please): Written comments may be submitted through any of the methods specified below. Please do not submit duplicate comments.

- *Federal eRulemaking Portal:* You may (and we encourage you to) submit electronic comments on this regulation at <http://www.regulations.gov>. Follow the instructions under the "submit a comment" tab. Attachments should be in Microsoft Word, WordPerfect, or Excel; however, we prefer Microsoft Word.

- *Regular, Express, or Overnight Mail:* You may mail written comments to the following address ONLY: Administration for Community Living, Attention: SHIP Interim Rule, U.S. Department of Health and Human Services, Washington, DC 20201. Please allow sufficient time for mailed comments to be received before the close of the comment period.

- *Individuals with a Disability:* We will provide an appropriate accommodation, including alternative formats, upon request. To make such a request, please contact Marlina Moses-Gaither, (202) 357-3552 (Voice) or at [marlina.moses-gaither@acl.hhs.gov](mailto:marlina.moses-gaither@acl.hhs.gov).

**FOR FURTHER INFORMATION CONTACT:** Josh Hodges, Administration for Community Living, telephone (202) 795-7364 (Voice). This is not a toll-free number. This document will be made available in alternative formats upon request. Written correspondence can be sent to Administration for Community Living, U.S. Department of Health and Human Services, 330 C St. SW., Washington, DC 20201.

#### **SUPPLEMENTARY INFORMATION:**

##### **I. Background**

The State Health Insurance Assistance Program (SHIP) was created under Section 4360 of the Omnibus Budget

Reconciliation Act (OBRA) of 1990 (Pub. L. 101-508). This section of the law authorized the Centers for Medicare & Medicaid Services (CMS) to make grants to States to establish and maintain health insurance advisory service programs for Medicare beneficiaries. Grant funds were made available to support information, counseling, and assistance activities relating to Medicare, Medicaid, and other related health insurance options such as: Medicare supplement insurance, long-term care insurance, managed care options, and other health insurance benefit information. In January 2014, authorized in the Consolidated Appropriations Act of 2014, the SHIP program was transferred from CMS to the Administration for Community Living (ACL). This transfer reflects the existing formal and informal collaborations between the SHIP programs and the networks that ACL serves.

##### **II. Transfer of Language and Technical Amendments**

In this interim final rule, ACL transfers all provisions of the existing SHIP regulations at 42 CFR part 403 subpart E, §§ 403.500-403.512, to a new part at 45 CFR 1331.1-1331.7, and 42 CFR part 403 subpart E is reserved. This transfer positions the regulations governing the SHIP program alongside the other ACL regulations, reflecting the transfer of the program to ACL's administration.

In addition, as Congress has transferred the entirety of the SHIP program to ACL, all references to CMS' administration of the program are changed in this rule to ACL.

Finally, as HHS has promulgated new Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards, codified at 45 CFR part 75 since the previous rule's implementation, this rule changes a reference to previous guidance in § 1331.7 Administration.

##### **III. Regulatory Analysis**

###### *A. Executive Order 12866*

This rule is not being treated as a "significant regulatory action" under section 3(f) of Executive Order 12866. Accordingly, the rule has not been reviewed by the Office of Management and Budget.

###### *B. Regulatory Flexibility Analysis*

The Secretary certifies under 5 U.S.C. 605(b), the Regulatory Flexibility Act (Pub. L. 96-354), that this regulation will not have a significant economic impact on a substantial number of small