

organization described in section 4942(g)(4)(A)(i) or (ii), or in section 4940(d)(2).

(b) * * *

(5) *Certain grants to foreign organizations.* With respect to a grant to a foreign organization (other than an organization described in section 509(a)(1), (a)(2), or (a)(3) (other than an organization described in section 4942(g)(4)(A)(i) or (ii)) or in section 4940(d)(2) or treated as so described pursuant to paragraph (a)(4) or (5) of this section), paragraph (b)(3)(iv) or (b)(4)(iv) of this section shall be deemed satisfied if the agreement referred to in paragraph (b)(3) or (4) of this section imposes restrictions on the use of the grant substantially equivalent to the limitations imposed on a domestic private foundation under section 4945(d). Such restrictions may be phrased in appropriate terms under foreign law or custom and ordinarily will be considered sufficient if an affidavit or opinion of counsel (of the grantor or grantee) or written advice of a qualified tax practitioner is obtained stating that, under foreign law or custom, the agreement imposes restrictions on the use of the grant substantially equivalent to the restrictions imposed on a domestic private foundation under paragraph (b)(3) or (4) of this section.

* * * * *

(f) * * *

(3) *Effective/applicability date of paragraphs (a)(1), (a)(5), (a)(6)(ii), and (b)(5) and transition relief.* Paragraphs (a)(1), (a)(5), (a)(6)(ii), and (b)(5) of this section are effective on and apply with respect to grants paid after September 25, 2015. However, foundations may continue to rely on paragraph (a)(5) as contained in 26 CFR part 53, revised April 1, 2015, with respect to grants paid on or before December 24, 2015 pursuant to a good faith determination made in accordance with such provisions. Also, foundations may continue to rely on paragraph (a)(5) as contained in 26 CFR part 53, revised April 1, 2015, with respect to grants paid pursuant to a written commitment made on or before September 25, 2015 and pursuant to a good faith determination made on or before such date in accordance with such provisions

if the committed amount is paid out within five years of such date.

John M. Dalrymple,

Deputy Commissioner for Services and Enforcement.

Approved: September 16, 2015.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2015-24346 Filed 9-23-15; 8:45 am]

BILLING CODE 4830-01-P

PENSION BENEFIT GUARANTY CORPORATION

29 CFR Parts 4000, 4041A, and 4281

RIN 1212-AB28

Multiemployer Plans; Electronic Filing Requirements; Correction

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Final rule; correction.

SUMMARY: The Pension Benefit Guaranty Corporation (PBGC) published in the *Federal Register* of September 17, 2015 (80 FR 55742) a final rule to amend its regulations to require electronic filing of certain multiemployer notices. This document corrects two inadvertent errors in the amendatory language.

DATES: Effective October 19, 2015.

FOR FURTHER INFORMATION CONTACT:

Catherine B. Klion (*klion.catherine@pbgc.gov*), Assistant General Counsel for Regulatory Affairs, or Donald McCabe (*mccabe.donald@pbgc.gov*), Attorney, Office of the General Counsel, Pension Benefit Guaranty Corporation, 1200 K Street NW., Washington, DC 20005-4026; 202-326-4024. (TTY/TDD users may call the Federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4024.)

SUPPLEMENTARY INFORMATION:

Correction

The following corrections are made to FR Doc. 2015-23361, published at page 55742 in the issue of September 17, 2015 (80 FR 55742):

- 1. On page 55745, column 2, amendatory instruction 2 and its amendatory text are corrected to read as follows:
- 2. In § 4000.3, add paragraph (b)(4) to read as follows:

§ 4000.3 What methods of filing may I use?

* * * * *

(b) * * *

(4) When making filings to PBGC under parts 4041A, 4245, and 4281 of this chapter (except for notices of

benefit reductions and notices of restoration of benefits under part 4281), you must submit the information required under these parts electronically in accordance with the instructions on the PBGC's Web site, except as otherwise provided by the PBGC.

* * * * *

§ 4281.3 [Corrected]

- 2. On page 55745, column 2, instruction 7, in revised paragraph (b), "4281.43(e)" is corrected to read "4281.43(c)".

Issued in Washington, DC, this 21st day of September 2015.

Catherine B. Klion,

Assistant General Counsel for Regulatory Affairs, Office of the General Counsel.

[FR Doc. 2015-24343 Filed 9-24-15; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[Docket Number USCG-2015-0400]

RIN 1625-AA08

Special Local Regulations; Temporary Change for Recurring Marine Event in the Fifth Coast Guard District

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is temporarily changing the enforcement periods of special local regulations for a recurring marine event in the Fifth Coast Guard District. These regulations apply to the Ocean City Maryland Offshore Grand Prix, a recurring marine event, which will take place this year on October 3-4, 2015. Special local regulations are necessary to provide for the safety of life on navigable waters during the event. This action is intended to restrict vessel traffic in a portion of the North Atlantic Ocean near Ocean City, MD, during the event.

DATES: This rule is effective from October 3, 2015, to October 4, 2015.

ADDRESSES: Documents mentioned in this preamble are part of docket [USCG-2015-0400]. To view documents mentioned in this preamble as being available in the docket, go to <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 rulemaking.