AIRAC date	State	City	Airport	FDC No.	FDC date	Subject
20–Aug–15	MI	Iron Mountain Kingsford	Ford	5/3036	07/06/15	NDB RWY 1, Orig.
20–Aug–15	IN	Gary	Gary/Chicago Intl	5/4354	07/06/15	RNAV (GPS) Y RWY 12, Amdt 1.
20–Aug–15	OH	Port Clinton	Erie-Ottawa Intl	5/4483	07/06/15	RNAV (GPS) RWY 27, Amdt 1.
20–Aug–15	OH	Port Clinton	Erie-Ottawa Intl	5/4484	07/06/15	NDB RWY 27, Amdt 14.
20–Aug–15	TX	Houston	West Houston	5/4496	07/06/15	RNAV (GPS) RWY 15, Amdt 1A.
20–Aug–15	SC	Greenville	Greenville Downtown	5/5829	07/07/15	RNAV (GPS) RWY 1, Orig-B.
20–Aug–15	SC	Greenville	Greenville Downtown	5/5830	07/07/15	NDB RWY 1, Amdt 22B.
20–Aug–15	SC	Greenville	Greenville Downtown	5/5831	07/07/15	ILS Y OR LOC Y RWY 1, Orig.
20–Aug–15	SC	Greenville	Greenville Downtown	5/5834	07/07/15	ILS Z OR LOC Z RWY 1, Amdt 30.
20–Aug–15	SC	Greenville	Greenville Downtown	5/5839	07/07/15	RNAV (GPS) RWY 19, Amdt 1.
20–Aug–15	SC	Greenville	Greenville Downtown	5/5862	07/07/15	RNAV (GPS) RWY 10, Amdt 1.
20–Aug–15	ID	Salmon	Lemhi County	5/7282	06/11/15	RNAV (GPS)–D, Orig-A.
20–Aug–15	MN	South St Paul	South St Paul Muni-Richard E Fleming Fld.	5/8151	07/06/15	NDB–B, Amdt 4.
20–Aug–15	MN	South St Paul	South St Paul Muni-Richard E Fleming Fld.	5/8159	07/06/15	RNAV (GPS) RWY 34, Amdt 1.
20–Aug–15	MN	South St Paul	South St Paul Muni-Richard E Fleming Fld.	5/8164	07/06/15	LOC RWY 34, Amdt 1A.
20–Aug–15	AL	Dothan	Dothan Rgnl	5/9070	07/06/15	RNAV (GPS) RWY 36, Amdt 1A.
20–Aug–15	AL	Dothan	Dothan Rgnl	5/9072	07/06/15	VOR RWY 14, Amdt 4A.

[FR Doc. 2015–18739 Filed 7–31–15; 8:45 am]

BILLING CODE 4910–13–P

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

14 CFR Part 1217

[Docket No. NASA–2015–0006]

RIN 2700–AD99

Duty Free Entry of Space Articles

AGENCY: National Aeronautics and Space Administration

ACTION: Direct final rule.

SUMMARY: This direct final rule makes non-substantive changes to correct citations and office titles. The revisions to this rule are part of NASA's retrospective plan completed in August 2011 under Executive Order (EO) 13563.

DATES: This direct final rule is effective on October 2, 2015. Comments due on or before September 2, 2015. If adverse comments are received, NASA will publish a timely withdrawal of the rule in the **Federal Register**.

ADDRESSES: Comments must be identified with RIN 2700–AD99 and may be sent to NASA via the *Federal E-Rulemaking Portal: http://www.regulations.gov.* Follow the online instructions for submitting comments. Please note that NASA will post all comments on the Internet with changes, including any personal information provided.

FOR FURTHER INFORMATION CONTACT: Craig Salvas, 202–358–2330.

SUPPLEMENTARY INFORMATION:

Direct Final Rule Adverse Comments

NASA has determined this rulemaking meets the criteria for a direct final rule because it involves non-substantive changes to correct citations and office titles in 14 CFR part 1217. No opposition to the changes and no significant adverse comments are expected. However, if the Agency receives a significant adverse comment, it 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, NASA will consider whether it warrants a substantive response in a notice and comment process.

Background

Part 1217 was last amended February 12, 1997, [62 FR 6467] to extend and expand NASA's authority with respect to duty-free imports of articles for use by NASA and for the implementation of its international programs, as prescribed by Presidential Proclamation 6780 issued March 23, 1995 [60 FR 15845]. The Part is being amended to correct citations and office titles. The revisions to this rule are part of NASA's retrospective plan completed in August 2011 under Executive Order (EO) 13563. NASA's full plan can be accessed on the Agency's open Government Web site at *http://www.nasa.gov/feature/compliance-and-other-documents.*

Statutory Authority

The National Aeronautics and Space Act (the Space Act), 51 U.S.C. 20113(a), authorizes the Administrator of NASA to make, promulgate, issue, rescind, and amend rules and regulations governing the manner of its operations and the exercise of the powers vested in it by law.

Regulatory Analysis

Executive Order 12866, Regulatory Planning and Review and Executive Order 13563, Improvement Regulation and Regulation Review

Executive Orders 13563 and 12866 direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). EO 13563 emphasizes the importance of quantifying both costs and benefits of reducing costs, harmonizing rules, and promoting flexibility. This rule has been designated as ''not significant'' under section 3(f) of EO 12866.

Review Under the Regulatory Flexibility Act

The Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) requires an agency to prepare an initial regulatory flexibility analysis to be published at the time the proposed rule is published. This requirement does not apply if the agency ''certifies that the rule will not, if promulgated, have a significant economic impact on a substantial number of small entities'' (5 U.S.C. 603).

This rule revises subpart 1 to correct citations and office titles.

Review Under the Paperwork Reduction Act

This direct final rule does not contain any information collection requirements subject to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Review Under EO 13132

EO 13132, ''Federalism,'' 64 FR 43255 (August 4, 1999) requires regulations be reviewed for Federalism effects on the institutional interest of states and local governments, and if the effects are sufficiently substantial, preparation of the Federal assessment is required to assist senior policy makers. The amendments will not have any substantial direct effects on state and local governments within the meaning of the EO. Therefore, no Federalism assessment is required.

List of Subjects in 14 CFR Part 1217:

Custom duties and inspection, space transportation and exploration.

Accordingly, under the authority of the National Aeronautics and Space Act, as amended, NASA amends 14 CFR part 1217 as follows:

PART 1217—DUTY-FREE ENTRY OF SPACE ARTICLES

■ 1. The authority citation for part 1217 is revised as follows:

Authority: 51 U.S.C. 20113; Proclamation No. 6780 of March 23, 1995, 60 FR 15845.

■ 2. In 1217.103, revise paragraphs (a)(1) through (a)(3) to read as follows:

§ 1217.103 Authority to certify.

(a)* * *

(1) The NASA Assistant Administrator for Procurement is authorized to issue the certification for articles imported into the United States which are procured by NASA or by other U.S. Government agencies, or by U.S. Government contractors or subcontractors when title to the articles is or will be vested in the U.S. Government pursuant to the terms of the contract or subcontract. Requests for certification should be sent to: Office of Procurement, Attn: Director, Contract and Grant Policy Division, National Aeronautics and Space Administration, Washington, DC 20546.

(2) The NASA Associate Administrator for International and Interagency Relations is authorized to issue the certification for articles imported into the United States pursuant to international agreements. Requests for certification should be sent to: Office of International and Interagency Relations, Attn: Director, Export Control and Interagency Liaison Division, National Aeronautics and Space Administration, Washington, DC 20546.

(3) The NASA Associate Administrator for Human Exploration and Operations is authorized to issue the certification for articles imported into the United States by persons or entities under agreements other than those identified in paragraphs (a)(1) and (a)(2) of this section, including launch services agreements. Requests for certification should be sent to: Human Exploration and Operations Mission Directorate, Attn: Director, International Space Station Office, National Aeronautics and Space Administration, Washington, DC 20546.

* * * * *

Cheryl E. Parker,

NASA Federal Register Liaison Officer.

[FR Doc. 2015–17213 Filed 7–31–15; 8:45 am]

BILLING CODE 7510–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9728]

RIN 1545–BD71

Determination of Distributive Share When Partner's Interest Changes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations regarding the determination of a partner's distributive share of partnership items of income, gain, loss, deduction, and credit when a partner's interest varies during a partnership taxable year. The final regulations also modify the existing regulations regarding the required taxable year of a partnership. These final regulations affect partnerships and their partners.

DATES: *Effective date:* These regulations are effective on August 3, 2015.

Applicability date: For dates of applicability, see §§ 1.706–1(b)(6)(v), 1.706–1(d), 1.706–4(g), and 1.706–5(b).

FOR FURTHER INFORMATION CONTACT: Benjamin H. Weaver of the Office of Associate Chief Counsel (Passthroughs and Special Industries) at (202) 317–6850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in this Treasury decision has been submitted to the OMB for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by October 2, 2015. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the IRS, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

The collections of information in the final regulations are in § 1.706–4(f), which requires partnerships adopting the proration method, adopting the semi-monthly or monthly convention, choosing to perform semi-monthly or monthly interim closings, or selecting an additional class of extraordinary items, to maintain a statement with their books and records. This information will be available to the IRS upon examination to document the partnership's selection of the method, convention, optional interim closings, or additional class of extraordinary items. The collections of information are required to obtain a benefit. The likely respondents are partnerships. The collections will be reported and collected through the OMB approval number for Form 1065, U.S. Return of Partnership Income, under control number 1545–0123; please see the instructions for Form 1065 for estimates of the burden associated with the collection of information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the OMB.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally,