federalism implications to warrant the preparation of a Federalism Assessment.

As noted above, this action is an order, not a rule. Accordingly, the Congressional Review Act (CRA) is inapplicable, as it applies only to rules. However, if this were a rule, pursuant to the Congressional Review Act, “any rule for which an agency for good cause finds that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest, shall take effect at such time as the federal agency promulgating the rule determines.” 5 U.S.C. 808(2). It is in the public interest to schedule these substances immediately to avoid an imminent hazard to the public safety. This temporary scheduling action is taken pursuant to 21 U.S.C. 811(h), which is specifically designed to enable the DEA to act in an expeditious manner to avoid an imminent hazard to the public safety. 21 U.S.C. 811(h) exempts the temporary scheduling order from standard notice and comment rulemaking procedures to ensure that the process moves swiftly. For the same reasons that underlie 21 U.S.C. 811(h), that is, the DEA’s need to move quickly to place these substances into Schedule I because it poses an imminent hazard to the public safety, it would be contrary to the public interest to delay implementation of the temporary scheduling order. Therefore, this order shall take effect immediately upon its publication. The DEA has submitted a copy of this temporary order to both Houses of Congress and to the Comptroller General, although such filing is not required under the Small Business Regulatory Enforcement Fairness Act of 1996 (Congressional Review Act), 5 U.S.C. 801-808 because, as noted above, this action is an order, not a rule.

Dated: October 17, 2017.

Robert W. Patterson,
Acting Administrator.

[FR Doc. 2017–23206 Filed 10–25–17; 8:45 am]
BILLING CODE 4410–09–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9815]

RIN 1545–BM33

Dividend Equivalents From Sources
Within the United States; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and temporary regulations; Correcting amendments.

SUMMARY: This document contains corrections to final and temporary regulations (TD TD 9815), which were published in the Federal Register on Tuesday, January 24, 2017.

DATES: Effective Date: These corrections are effective October 26, 2017.


FOR FURTHER INFORMATION CONTACT: D. Peter Merkel or Karen Walny at 202–317–6938 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that are the subject of these corrections are §§1.871–15, 1.871–15T, 1.1441–1(e)(5)(iv)(B)(4), 1.1441–1(e)(6), and 1.1461–1, promulgated under sections 871(m) and 7805 of the Internal Revenue Code. These regulations affect foreign persons that hold certain financial products providing for payments that are contingent upon or determined by reference to U.S. source dividends, as well withholding agents with respect to dividend equivalents and certain other parties to section 871(m) transactions and their agents.

Need for Correction

As published, TD 9815 contains errors that may prove to be misleading and are in need of clarification.

List of Subjects in 21 CFR Part 1308

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

List of Subjects in 21 CFR Part 1308

Income taxes, Reporting and recordkeeping requirements.

For the reasons set out above, the DEA amends 21 CFR part 1308 as follows:

PART 1308—SCHEDULES OF CONTROLLED SUBSTANCES

1. The authority citation for part 1308 continues to read as follows:

Authority: 21 U.S.C. 811, 812, 871(b), 956(b), unless otherwise noted.

2. In §1308.11, add reserved paragraphs (h)(15) through (18) and paragraphs (h)(19), (20), and (21) to read as follows:

§1308.11 Schedule I.

(h) * * * * *

(19) N-(2-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)propionamide, its isomers, esters, ethers, salts and salts of isomers, esters and ethers (Other names: ortho-fluorofentanyl, 2-fluorofentanyl) ............................................................. (9816)

(20) N-(1-phenethylpiperidin-4-yl)-N-phenyltetrahydrofuran-2-carboxamide, its isomers, esters, ethers, salts and salts of isomers, esters and ethers (Other name: tetrahydropufanyl fentanyl) .................................................. (9843)

(21) 2-methoxy-N-(1-phenethylpiperidin-4-yl)-N-phenylacetamide, its isomers, esters, ethers, salts and salts of isomers, esters and ethers (Other name: methoxyacetyl fentanyl) .................................................. (9825)

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

§1.871–15 [Amended]

§1.871–15 [Amended]

§1.871–15 [Amended]

§1.871–15 [Amended]

§1.871–15 [Amended]

§1.871–15 [Amended]

§1.871–15 [Amended]

§1.871–15 [Amended]

§1.871–15 [Amended]
§ 1.1441–1 [Amended]
■ Par. 6. For each section listed in the table, remove the language in the "Remove" column and add in its place the language in the "Add" column as set forth below:

<table>
<thead>
<tr>
<th>Section</th>
<th>Remove</th>
<th>Add</th>
</tr>
</thead>
<tbody>
<tr>
<td>§ 1.1441–1(e)(6)(i)(B)</td>
<td>and other withholding provisions</td>
<td>and other provisions underlying securities (including</td>
</tr>
<tr>
<td>§ 1.1441–1(e)(6)(i)(C)</td>
<td>received in the equity</td>
<td>received in its equity</td>
</tr>
<tr>
<td>§ 1.1441–1(e)(6)(i)(D)(3)</td>
<td>U.S. tax return</td>
<td>U.S. federal tax return</td>
</tr>
<tr>
<td>§ 1.1441–1(e)(6)(i)(F)</td>
<td>QDD</td>
<td>qualified derivatives dealer</td>
</tr>
<tr>
<td>§ 1.1441–1(e)(6)(i)(B)/(2)</td>
<td>organized, or operates</td>
<td>organized or operates</td>
</tr>
<tr>
<td>§ 1.1441–1(f)(5)</td>
<td>pursuant to</td>
<td>with respect to Paragraphs (e)(5)(ii)(D)</td>
</tr>
</tbody>
</table>

§ 1.1441–2 [Amended]
■ Par. 8. For each section listed in the table, remove the language in the "Remove" column and add in its place the language in the "Add" column as set forth below:

<table>
<thead>
<tr>
<th>Section</th>
<th>Remove</th>
<th>Add</th>
</tr>
</thead>
<tbody>
<tr>
<td>§ 1.1441–2(e)(7)(iv)</td>
<td>type (securities)</td>
<td>type (for example, securities</td>
</tr>
<tr>
<td>§ 1.1441–2(e)(7)(v)</td>
<td>the types of section 871(m) transaction</td>
<td>the type of section 871(m) transaction</td>
</tr>
<tr>
<td>§ 1.1441–2(e)(7)(v)</td>
<td>certifying that has notified</td>
<td>certifying that it has notified</td>
</tr>
</tbody>
</table>

§ 1.1441–7 [Amended]
■ Par. 9. Section 1.1441–7 is amended by removing the second sentence of paragraph (a)(4).

<table>
<thead>
<tr>
<th>Section</th>
<th>Remove</th>
<th>Add</th>
</tr>
</thead>
<tbody>
<tr>
<td>§ 1.1441–7(a)(3), Example 9</td>
<td>not required withhold</td>
<td>not required to withhold</td>
</tr>
<tr>
<td>§ 1.1441–7(a)(4)</td>
<td>Example 8 and</td>
<td>Example 7, Example 8, and</td>
</tr>
<tr>
<td>§ 1.1441–7(a)(4)</td>
<td>apply to payments made on or after January 19</td>
<td>apply beginning January 19</td>
</tr>
</tbody>
</table>
DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG–2017–0778]

RIN 1625–AA09

Drawbridge Operation Regulation; Snake Creek; Islamorada, FL

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 Snake Creek Bridge across Snake Creek, at Islamorada, FL. The deviation is necessary to alleviate the increased traffic congestion on US 1 Highway resulting from relief efforts after the passing of Hurricane Irma. This deviation allows the bridge to open once every two hours versus the current operating regulation. Local officials are requesting this action to assist in reducing the long line of traffic backups caused by the bridge openings.

DATES: This deviation is effective without actual notice from October 26, 2017, through 7 a.m. on November 1, 2017. For the purposes of enforcement, actual notice will be used from 7 a.m. on September 29, 2017, until October 26, 2017.

ADDRESSES: The docket for this deviation, USCG–2017–0936 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 LT Scott Ledee, Chief Waterways Management Division, U.S. Coast Guard Sector Key West, Coast Guard; telephone (305) 292–8788, email; Scott.G.Ledee@uscg.mil.

SUPPLEMENTARY INFORMATION: The Village of Islamorada Florida with concurrence of Florida Department of Transportation, the bridge owner, has requested a temporary change in the operating regulation for the Snake Creek Bridge on US Highway 1 crossing Snake Creek in Islamorada, Florida. The bridge has a vertical clearance of 27 feet in the closed position. With the passing of Hurricane Irma, the lower Keys have been devastated. With this increased time between openings, this deviation will allow a more uninterrupted flow of vehicle traffic carrying restorative supplies into the lower Keys without severely hindering vessel traffic. The Snake Creek Drawbridge currently operates under 33 CFR 117.331.

The deviation period is from 7 a.m. on September 29, 2017 to 7 a.m. on November 1, 2017. During this period, the bridge will open on signal, except that from 7 a.m. to 7 p.m. the draw need only open every two hours, on the hour.

Vessels able to pass through the bridge in the closed position may do so at anytime. The bridge will 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 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 effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

Dated: October 2, 2017.

Barry L. Dragon,
Director, Bridge Branch, Seventh Coast Guard District.
[FR Doc. 2017–23320 Filed 10–25–17; 8:45 am]