

Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

DEPARTMENT OF AGRICULTURE

Grain Inspection, Packers and Stockyards Administration

7 CFR Part 800

RIN 0580-AB24

Reauthorization of the United States Grain Standards Act; Extension of Comment Period

AGENCY: Grain Inspection Packers and Stockyards Administration, USDA.

ACTION: Proposed rule; extension of comment period.

SUMMARY: The Department of Agriculture (USDA) Grain Inspection, Packers and Stockyards Administration (GIPSA) is extending the comment period for its proposed rule addressing changes to the United States Grain Standards Act (USGSA), as amended, in order to comply with amendments to the USGSA made by the Agriculture Reauthorizations Act of 2015.

DATES: The comment period for the proposed rule published January 25, 2016 (81 FR 3970), is extended until April 25, 2016.

ADDRESSES: We invite you to submit comments on this rule. In your comments, please include the Regulation Identifier Number (RIN) and the volume, date, and page number of this issue of the *Federal Register*. You may submit comments by any of the following methods:

- Federal eRulemaking Portal: Go to <http://www.regulations.gov> and follow the online instructions for submitting comments.

- Mail, hand deliver, or courier to Dexter Thomas, GIPSA, USDA, 1400 Independence Avenue SW., Room 2526-S, Washington, DC 20250-3642.

Comments will be available online at www.regulations.gov. Comments may also be inspected at the mail address listed above between 8:00 a.m. and 4:30 p.m., Monday through Friday, except federal holidays. A copy of this proposed rule is available through the

GIPSA homepage at <http://www.gipsa.usda.gov>.

FOR FURTHER INFORMATION CONTACT:

Barry Gomoll, 202-720-8286.

Persons with disabilities who require alternative means for communication (Braille, large print, audio tape, etc.) should contact the USDA Target Center at (202) 720-2600 (voice and TDD).

SUPPLEMENTARY INFORMATION: On January 25, 2016, GIPSA published a proposed rule in the *Federal Register* (81 FR 3970) to amend 7 CFR part 800 to comply with the Agricultural Reauthorizations Act of 2016 (Pub. L. 114-54). In response to requests from several interested groups, GIPSA has decided to extend the comment period for 30 days.

Larry Mitchell,

Administrator, Grain Inspection, Packers and Stockyards.

[FR Doc. 2016-03863 Filed 2-23-16; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-109822-15]

RIN 1545-BM70

Country-by-Country Reporting; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-109822-15) that was published in the *Federal Register* on Wednesday, December 23, 2015 (80 FR 79795). The proposed regulations would require annual country-by-country reporting by United States persons that are the ultimate parent entity of a multinational enterprise group.

DATES: Written or electronic comments and request for a public hearing for the notice of proposed rulemaking at 80 FR 79795, December 23, 2015, are still being accepted and must be received by March 22, 2016.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG-109822-15), Room

5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-109822-15), Courier's desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically, via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-109822-15).

FOR FURTHER INFORMATION CONTACT:

Melinda E. Harvey, at (202) 317-6934 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of this document is under sections 6001, 6011, 6012, 6031, and 6038 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-109822-15) contains errors that are misleading and are in need of clarification.

Correction

Accordingly, the notice of proposed rulemaking that is the subject of FR Doc. 2015-32145, beginning on page 79795 of the issue of December 23, 2015, is corrected as follows:

1. On page 79797, in the first column, under the paragraph heading "1. U.S. Persons Required To File Form XXXX, Country-by-Country Report," in the second sentence the phrase "§ 1.6038-4(j) provides an exception" is corrected to read "§ 1.6038-4(h) provides an exception".

§ 1.6038-4 [Corrected]

2. On page 79801, second column, in the second line of § 1.6038-4(a), the phrase "provided in paragraph (j) of this section" is corrected to read "provided in paragraph (h) of this section".

Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2016-03906 Filed 2-23-16; 8:45 am]

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