

conducted by the IRS will be held telephonically. Any telephonic hearing will be made accessible to people with disabilities.

**Drafting Information**

The principal authors of the proposed regulations are Karen J. Cate, Christina G. Daniels, and Lynlee C. Baker of the Office of Associate Chief Counsel (International). However, other personnel from the Treasury Department and the IRS participated in the development of the proposed regulations.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 is amended by adding an entry for § 1.954(c)(6)–2 in numerical order to read in part as follows:

**Authority:** 26 U.S.C. 7805.

\* \* \* \* \*  
Section 1.954(c)(6)–2 issued under 26 U.S.C. 954(c)(6)(A).

\* \* \* \* \*  
■ **Par. 2.** Section 1.367(a)–3 is amended by revising paragraph (c)(4)(iv) and adding two sentences at the end of paragraph (c)(11)(ii) to read as follows:

**§ 1.367(a)–3 Treatment of transfers of stock or securities to foreign corporations.**

\* \* \* \* \*

(c) \* \* \*  
(4) \* \* \*

(iv) *Attribution rule.* Except as otherwise provided in this section, the rules of section 318, as modified by the rules of section 958(b) but without applying section 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock which is owned by a person who is not a U.S. person, apply for purposes of determining the ownership or receipt of stock, securities, or other property under this paragraph. For purposes of determining whether a U.S. person is a five-percent transferee shareholder under paragraph (c)(1)(iii) of this section, however, the rules of section 318, as modified by the rules of section 958(b) (taking into account section 318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock which is owned by a person who is not a U.S. person), apply.

\* \* \* \* \*

(11) \* \* \*

(ii) \* \* \* Paragraph (c)(4)(iv) of this section applies to transfers occurring on or after September 21, 2020. For transfers occurring before September 21, 2020, a taxpayer may apply paragraph (c)(4)(iv) of this section to transfers occurring during the last taxable year of a foreign corporation beginning before January 1, 2018, and each subsequent taxable year of the foreign corporation, provided that the taxpayer and persons that are related (within the meaning of section 267 or 707) to the taxpayer consistently apply this paragraph with respect to all transfers to all foreign corporations.

\* \* \* \* \*

■ **Par. 3.** Section 1.954(c)(6)–2 is added to read as follows:

**§ 1.954(c)(6)–2 Definition of controlled foreign corporation for purposes of section 954(c)(6).**

(a) *Controlled foreign corporation.* For purposes of section 954(c)(6), the term controlled foreign corporation has the meaning given such term by section 957 (taking into account the special rule for certain captive insurance companies contained in section 953(c)), determined without applying section 318(a)(3)(A), (B), and (C) so as to consider a United States person as owning stock which is owned by a person who is not a United States person.

(b) *Applicability dates*—(1) *In general.* Except as provided in paragraph (b)(2) of this section, this section applies to payments or accruals of dividends, interest, rents, and royalties made by a foreign corporation during taxable years of the foreign corporation ending on or after September 21, 2020, and taxable years of United States shareholders in which or with which such taxable years of the foreign corporation end. This section also applies to taxable years of a foreign corporation ending before September 21, 2020, and taxable years of United States shareholders in which or with which such taxable years of the foreign corporation end, resulting from an entity classification election made under § 301.7701–3 of this chapter, or resulting from a change in taxable year under section 898, with respect to the foreign corporation that was effective on or before September 21, 2020, but was filed on or after September 21, 2020.

(2) *Special rule.* A taxpayer may apply this section to the last taxable year of a foreign corporation beginning before January 1, 2018, and each subsequent taxable year of the foreign corporation ending before September 21, 2020, and to taxable years of United States shareholders in which or with which such taxable years of the foreign corporation end, provided that the

taxpayer and persons that are related (within the meaning of section 267 or 707) to the taxpayer consistently apply this section with respect to all foreign corporations.

**Sunita Lough,**

*Deputy Commissioner for Services and Enforcement.*

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**BILLING CODE 4830–01–P**

**POSTAL SERVICE**

**39 CFR Part 111**

**Addressing Standards**

**AGENCY:** Postal Service™.

**ACTION:** Proposed rule.

**SUMMARY:** The Postal Service is proposing to amend *Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM®)* in various sections of 602, *Addressing*, to update addressing standards.

**DATES:** Submit comments on or before October 22, 2020.

**ADDRESSES:** Mail or deliver written comments to the manager, Product Classification, U.S. Postal Service, 475 L’Enfant Plaza SW, Room 4446, Washington, DC 20260–5015. If sending comments by email, include the name and address of the commenter and send to *PC.Federal.Register@usps.gov*, with a subject line of “Addressing Standards”. Faxed comments are not accepted.

**Confidentiality**

All submitted comments and attachments are part of the public record and subject to disclosure. Do not enclose any material in your comments that you consider to be confidential or inappropriate for public disclosure.

You may inspect and photocopy all written comments, by appointment only, at USPS® Headquarters Library, 475 L’Enfant Plaza SW, 11th Floor North, Washington, DC 20260. These records are available for review on Monday through Friday, 9 a.m.–4 p.m., by calling 202–268–2906.

**FOR FURTHER INFORMATION CONTACT:** James Wilson at (901) 681–4600, Kai Fisher at (901) 681–4634, or Garry Rodriguez at (202) 268–7281.

**SUPPLEMENTARY INFORMATION:**

**Background**

Currently, DMM section 602.6.0, *ZIP Code Accuracy Standards*, provides that a ZIP Code may be used on a mail piece within 12 months after verified by the use of an approved method. Once a ZIP Code is used on a mailpiece, the same

address is considered to meet the standards for an additional 1 year.

DMM sections 602.7.0, *Carrier Route Accuracy Standard*, and 9.0, *Coding Accuracy Support System (CASS)*, provide that Address Matching and Coding Update standards require coding to be performed within 90 days before the mailing date for carrier route mailings and 180 days for all non-carrier route mailings using the most current USPS database. The current product release schedule allows for use of a database that is valid for 105 days and may be used for an additional 6 months beyond that timeframe. As such, an address added or modified in the database may not be updated on a mailing list for nearly 1 year after the change was made.

In 2012 the Postal Service implemented address management product fulfillment via an electronic product fulfillment method designed to provide subscription products to customers more efficiently. The database product updates are posted each month to a secure site where customers can log in to simply download the product files. A recent survey of licensed Address Management data products indicate that CASS and Multiline Accuracy Support System (MASS) Certified software and service providers are retrieving and using the monthly updates during the address matching and coding processes.

### Proposal

The Postal Service is proposing a database product cycle that aligns with the release of other mailing products. This will provide consistency across all mailing products and the method by which the data files are available and distributed. This proposal would require the use of monthly updates for both carrier route and non-carrier route mailings and would reduce the risk of using data that is no longer current.

More frequent updates allow the customer and the Postal Service to take advantage of the most current information available for the 158.6 million addresses served by the USPS. It will maximize mailers' ability to obtain postage discounts and improve the ability to sort that mail to the proper carrier and in the proper sequence for delivery.

The proposed release schedule allows for an overlap in dates for product use and will allow mailers adequate time to transfer and install the new data files and test their systems. Mailers will be expected to update their systems with the latest data files as soon as practicable and should not wait until the "last permissible use" date.

The Postal Service is proposing to implement this change effective July 1, 2021. However, mailers may opt to use the new monthly update cycles for both carrier route and non-carrier route mailings immediately.

We believe this proposed revision will provide customers with a more efficient process and will reduce the risk of using address information that is not current.

### List of Subjects in 39 CFR Part 111

Administrative practice and procedure, Postal Service.

Although exempt from the notice and comment requirements of the Administrative Procedure Act (5 U.S.C. 553(b), (c)) regarding proposed rulemaking by 39 U.S.C. 410(a), the Postal Service invites public comment on the following proposed revisions to *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM), incorporated by reference in the Code of Federal Regulations. See 39 CFR 111.1.

We will publish an appropriate amendment to 39 CFR part 111 to reflect these changes.

Accordingly, 39 CFR part 111 is proposed to be amended as follows:

### PART 111—GENERAL INFORMATION ON POSTAL SERVICE

- 1. The authority citation for 39 CFR part 111 continues to read as follows:

**Authority:** 5 U.S.C. 552(a); 13 U.S.C. 301–307; 18 U.S.C. 1692–1737; 39 U.S.C. 101, 401, 403, 404, 414, 416, 3001–3011, 3201–3219, 3403–3406, 3621, 3622, 3626, 3632, 3633, and 5001.

- 2. Revise the *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM) as follows:

#### Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM)

\* \* \* \* \*

#### 600 Basic Standards for All Mailing Services

\* \* \* \* \*

#### 602 Addressing

\* \* \* \* \*

### 6.0 ZIP Code Accuracy Standards

#### 6.1 Basic Standards

Except for mail bearing a simplified address, addresses used on pieces in a mailing at all commercial First-Class Mail, nonbarcoded presorted Periodicals, USPS Marketing Mail, Parcel Select Lightweight, and Bound Printed Matter presorted and carrier route prices are subject to the ZIP Code

accuracy standard and must meet these requirements:

*[Revise the text of items a and b to read as follows:]*

a. Each address and associated 5-digit ZIP Code on the mailpieces in a mailing must be verified and corrected within 6 months before the mailing date with one of the USPS-approved methods in 6.2.

b. If an address used on a mailpiece in a mailing at one class of mail and price is verified and corrected with an approved method, the same address may be used during the following 6 months to meet the ZIP Code accuracy standard required for mailing at any other class of mail and price.

### 6.2 USPS—Approved Methods

The following methods meet the ZIP Code accuracy standard:

\* \* \* \* \*

b. For manually maintained lists or small computerized lists, options include the following:

*[Delete item b1 and renumber items b2 through b5 as items b1 through b4.]*

\* \* \* \* \*

### 7.0 Carrier Route Accuracy Standard

#### 7.1 Basic Standards

\* \* \* \* \* Addresses used on pieces claiming any Periodicals carrier route prices, any USPS Marketing Mail Enhanced Carrier Route prices (including DALs or DMLs used with Product Samples), or any Bound Printed Matter carrier route prices are subject to the carrier route accuracy standard and must meet the following requirements:

*[Revise the text of item a to read as follows:]*

a. Each address and associated carrier route code used on the mailpieces (or DALs or DMLs) in a mailing must be updated within 60 days before the mailing date with one of the USPS-approved methods in 6.2.

\* \* \* \* \*

*[Revise the text of item c to read as follows:]*

c. If the carrier route code (and accuracy) of an address, used on a mailpiece in a carrier route mailing at one class of mail and price, is updated with an approved method, the same address may be used during the following 60 days to meet the carrier route accuracy standard required for mailing at any other class of mail and price.

\* \* \* \* \*

### 9.0 Coding Accuracy Support System (CASS)

\* \* \* \* \*

**9.3 Date of Address Matching and Coding**

**9.3.1 Update Standards**

[Revise the second sentence and last sentence of 9.3.1 to read as follows:]

\* \* \* Coding must be done no more than 60 days before the mailing date for all carrier route mailings and for all non-carrier route automation price mailings. \* \* \*

\* \* \* The “current USPS database” product cycle is defined by the table in Exhibit 9.3.1.

[Delete current table under 9.3.1 and add new table as Exhibit 9.3.1 to read as follows:]

EXHIBIT 9.3.1—USPS DATABASE PRODUCT CYCLE

Release date (posted)	Product date	Mandatory begin usage date	Expiration date (last permissible use date)	Last permissible mailing date
Use of file released on	(Publish date)	Must begin no later than	And must end no later than	(Exp date + 30 days)
November 15 .....	December 1 .....	January 1 .....	February 28/29 .....	March 31
December 15 .....	January 1 .....	February 1 .....	March 31 .....	April 30
January 15 .....	February 1 .....	March 1 .....	April 30 .....	May 31
February 15 .....	March 1 .....	April 1 .....	May 31 .....	June 30
March 15 .....	April 1 .....	May 1 .....	June 30 .....	July 31
April 15 .....	May 1 .....	June 1 .....	July 31 .....	August 31
May 15 .....	June 1 .....	July 1 .....	August 31 .....	September 30
June 15 .....	July 1 .....	August 1 .....	September 30 .....	October 31
July 15 .....	August 1 .....	September 1 .....	October 31 .....	November 30
August 15 .....	September 1 .....	October 1 .....	November 30 .....	December 31
September 15 .....	October 1 .....	November 1 .....	December 31 .....	January 31
October 15 .....	November 1 .....	December 1 .....	January 31 .....	February 28/29

\* \* \* \* \*

**Joshua J. Hofer,**  
 Attorney, Federal Compliance.  
 [FR Doc. 2020–19096 Filed 9–21–20; 8:45 am]  
 BILLING CODE 7710–12–P

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[EPA–R10–OAR–2018–0062; FRL–10013–67–Region 10]

**Air Plan Approval; WA; Interstate Transport Requirements for the 2010 Sulfur Dioxide National Ambient Air Quality Standards; Correction and Reopening of Comment Period**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule; correction and reopening of comment period.

**SUMMARY:** On July 27, 2020, the Environmental Protection Agency (EPA) published a proposed rulemaking finding that the Washington State Implementation Plan (SIP) meets specific Clean Air Act (CAA) interstate transport requirements for the 2010 1-hour Sulfur Dioxide (SO<sub>2</sub>) National Ambient Air Quality Standards (NAAQS). In that publication, we supplied an incorrect docket number for commenters to use when submitting comments. The correct docket number is EPA–R10–OAR–2018–0062 and appears in the heading and the **ADDRESSES** sections read correctly,

below. If commenters have already submitted comments, they need not resubmit them, because they will be routed to the correct docket.

**DATES:** The comment period for the proposed rule published on July 27, 2020 (85 FR 45146), is reopened. Comments must be received on or before October 22, 2020.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R10–OAR–2018–0062, at <https://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *regulations.gov*. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information the disclosure of which is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www.epa.gov/dockets/commenting-epa-dockets>.

**FOR FURTHER INFORMATION CONTACT:** John Chi, EPA Region 10, Air and Radiation Division, 1200 Sixth Avenue–Suite 155, Seattle, WA 98101, at 206–553–1185, or [chi.john@epa.gov](mailto:chi.john@epa.gov).

**SUPPLEMENTARY INFORMATION:**

**Correction**

On July 27, 2020 (85 FR 45146), we, the EPA, published a proposed rulemaking finding that the Washington SIP meets CAA interstate transport requirements for the 2010 1-hour SO<sub>2</sub> NAAQS. In that publication, we supplied an incorrect docket number for commenters to use when they submit comments. We are publishing this document to clarify that the correct docket number is EPA–R10–OAR–2018–0062. However, if you already submitted a comment, you need not resubmit it, because it will be routed to the correct docket. For details on the proposed rulemaking, please refer to the **Federal Register** publication at 85 FR 45146, July 27, 2020.

Dated: August 12, 2020.

**Christopher Hladick,**  
 Regional Administrator, Region 10.

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