

costs associated with an ID/IQ contract, or portion of a contract. In such cases, FHWA's construction contracting requirements will apply to all ID/IQ contract work orders if any ID/IQ contract work orders are funded with Title 23, U.S.C. funds. Any expenses incurred before FHWA authorization shall not be eligible for reimbursement except as may be determined in accordance with § 1.9 of this chapter.

(2) The applicable Federal share for each work order shall be specified in the relevant project agreement.

#### § 635.606 ID/IQ procedures.

(a) *FHWA approval.* The State DOT shall submit its proposed ID/IQ procurement procedures to the Division Administrator for review and approval. Following approval by the Division Administrator, any subsequent changes in procedures and requirements shall also be subject to approval by the Division Administrator before they are implemented. Other contracting agencies may follow approved State DOT procedures in their State or their own procedures if approved by both the State DOT and FHWA. The Division Administrator's approval of ID/IQ procurement procedures may not be delegated or assigned to the State DOT.

(b) *Competition.* ID/IQ procurement procedures shall effectively secure competition in the judgment of the Division Administrator.

(c) *Procurement requirements.* ID/IQ procurement procedures shall include the following procedures and responsibilities:

- (1) Review and approval of ID/IQ solicitations;
- (2) Review and approval of work item descriptions and specifications;
- (3) Approval to advertise solicitations;
- (4) Concurrence with ID/IQ contract awards to single or multiple contractors;
- (5) Approval of and amendments to formal project agreements and authorizations to proceed pursuant to § 630.106 of this chapter;
- (6) Issuance of work orders;
- (7) Approval of and amendments to agreement estimates pursuant to § 635.115;
- (8) Changed conditions clauses;
- (9) Approval of contract changes and extra work pursuant to § 635.120; and
- (10) Other procedures as needed to ensure compliance with other requirements in this subpart and under Title 23, U.S.C. and its implementing regulations and 49 CFR part 26.

(d) *Design-build and ID/IQ.* Subject to the approval of the Division Administrator, as described in § 635.606(a), contracting agencies may incorporate the design-build contracting

method with ID/IQ contracts. In addition to the requirements of this section, the contracting agency shall include procedures as needed to ensure compliance with part 636 of this chapter and related requirements.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9909]

RIN 1545-BP35

#### Limitation on Deduction for Dividends Received From Certain Foreign Corporations and Amounts Eligible for Section 954 Look-Through Exception; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to the final regulations (Treasury Decision 9909) that were published in the *Federal Register* on Thursday, August 27, 2020. Treasury Decision 9909 contained final regulations under sections 245A and 954 of the Internal Revenue Code (the "Code") that limit the deduction for certain dividends received by United States persons from foreign corporations under section 245A and the exception to subpart F income under section 954(c)(6) for certain dividends received by controlled foreign corporations.

**DATES:** These corrections are effective on November 16, 2020.

#### FOR FURTHER INFORMATION CONTACT:

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#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9909) that are the subject of this correction are issued under sections 245A, 954(c)(6), and 6038 of the Internal Revenue Code.

##### Need for Correction

As published on August 27, 2020 (85 FR 53068) the final regulations (TD 9909) contain errors that need to be corrected.

##### Correction of Publication

■ Accordingly, the final regulations (TD 9909) that are the subject of FR Doc. 2020-18543, appearing on page 53068

in the *Federal Register* of August 27, 2020, are corrected as follows:

1. On page 53075, third column, removing the second and third sentence of the last full paragraph.

2. On page 53076, first column, the seventh line from the bottom of the first full paragraph, after the sentence ending "See proposed § 1.245A-5(e)(3)(i)(C).", adding the language "Because the determination as to whether there would be an extraordinary reduction amount or tiered extraordinary reduction amount greater than zero is made without regard to an election to close the taxable year, this determination is made without taking into account any elections that may be available, or other events that may occur, solely by reason of an election to close the taxable year, such as the application of section 954(b)(4) to a short taxable year created as a result of the election."

3. On page 53076, first column, the sixth and seventh lines from the bottom of the first full paragraph, the language "Because the election can only" is corrected to read "Furthermore, because the election to close the taxable year can only".

4. On page 53077, the second column, the sixth line from the bottom of the first full paragraph, the language "under sections 7805(b)(2)" is corrected to read "under section 7805(b)(2)".

5. On page 53078, the first column, the seventh line of the second full paragraph, the language "Earning subject" is corrected to read "Earnings subject".

6. On page 53082, the third column, the last line of the bottom partial paragraph, "gap period" is corrected to read "disqualified period".

#### Crystal Pemberton,

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## DEPARTMENT OF LABOR

### Employee Benefits Security Administration

#### 29 CFR Part 2510

RIN 1210-AB94

#### Registration Requirements for Pooled Plan Providers

**AGENCY:** Employee Benefits Security Administration, Labor.

**ACTION:** Final rule.