

## Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with FAA Order 1050.1F, "Environmental Impacts: Policies and Procedures," paragraph 5–6.5a. This airspace action is not expected to cause any potentially significant environmental impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

## Lists of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

## Adoption of the Amendment

In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

### PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

■ 1. The authority citation for part 71 continues to read as follows:

**Authority:** 49 U.S.C. 106(f), 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

#### § 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.11E, Airspace Designations and Reporting Points, dated July 21, 2020, effective September 15, 2020, is amended as follows:

*Paragraph 6002 Class E Surface Airspace.*  
\* \* \* \* \*

#### AEA PA E2 Dubois, PA [Amended]

Dubois Regional Airport, PA  
(Lat. 41°10'42" N, long. 78°53'55" W)

That airspace extending upward from the surface within a 4.8-mile radius of Dubois Regional Airport. This Class E airspace is effective during the dates and times established in advance by a Notice to Airmen. The effective date and time will thereafter be continuously published in the Chart Supplement.

*Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth.*  
\* \* \* \* \*

#### AEA PA E5 Dubois, PA [Amended]

Dubois Regional Airport, PA  
(Lat. 41°10'42" N, long. 78°53'55" W)  
Penn Highlands Healthcare-Dubois Heliport Point In Space Coordinates  
(Lat. 41°06'52" N, long. 78°46'26" W)

That airspace extending upward from 700 feet or more above the surface within a 9.2-mile radius of Dubois Regional Airport and within a 6-mile radius of the Point In Space

Coordinates serving Penn Highlands Healthcare-Dubois Heliport.

Issued in College Park, Georgia, on December 7, 2020.

**Andree C. Davis,**

*Manager, Airspace & Procedures Team South, Eastern Service Center, Air Traffic Organization.*

[FR Doc. 2020–27244 Filed 12–10–20; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF STATE

### 22 CFR Part 120

[Public Notice: 11274]

### International Traffic in Arms Regulations: Notification of Temporary Suspension, Modification, or Exception to Regulations

**AGENCY:** Department of State.

**ACTION:** Extension of temporary suspensions, modifications, and exceptions.

**SUMMARY:** The Department of State is issuing this document to inform the public of a second extension to certain temporary suspensions, modifications, and exceptions to certain provisions of the International Traffic in Arms Regulations (ITAR) to provide for continued telework operations during the current SARS–COV2 public health emergency. This extension will terminate on June 30, 2021 unless otherwise extended in writing by the Directorate of Defense Trade Controls (DDTC). This action is taken in order to ensure continuity of operations among members of the regulated community.

**DATES:** This document is issued December 11, 2020.

**FOR FURTHER INFORMATION CONTACT:** Ms. Engda Wubneh, Office of Defense Trade Controls Policy, U.S. Department of State, telephone (202) 663–1809, or email [ddtccustomerservice@state.gov](mailto:ddtccustomerservice@state.gov). ATTN: June 2021 Extension of Suspension, Modification, and Exception.

**SUPPLEMENTARY INFORMATION:** In March 2020, the President declared a national emergency as a result of the COVID–19 pandemic. On May 1, 2020, the Department of State (the Department) published in the **Federal Register** a notification of certain temporary suspensions, modifications, and exceptions to the ITAR, necessary in order to ensure continuity of operations within the Directorate of Defense Trade Controls (DDTC) and among entities registered with DDTC pursuant to part 122 of the ITAR (85 FR 25287). These actions were taken pursuant to ITAR

§ 126.2, which allows for the temporary suspension or modification of provisions of the ITAR, and ITAR § 126.3, which allows for exceptions to provisions of the ITAR. These actions were taken in the interest of the security and foreign policy of the United States and warranted as a result of the exceptional and undue hardships and risks to safety caused by the public health emergency related to the SARS–COV2 pandemic.

Subsequently, on June 10, 2020, the Department published in the **Federal Register** a request for comment from the regulated community regarding the efficacy and termination dates of the temporary suspensions, modifications, and exceptions provided in 85 FR 25287, and requesting comment as to whether additional measures should be considered in response to the public health crisis. Of the four temporary suspensions, modifications, and exceptions to the ITAR announced in the May 1 notification referenced above, DDTC reviewed the public comments and decided to extend two measures until December 31, 2020: (1) ITAR § 120.39(a)(2) allowance for remote work; and (2) authorization to allow remote work under technical assistance agreement, manufacturing agreement, or exemption.

Based upon continued public health recommendations and as informed by responses to request for public comment in June 2020, it is apparent to DDTC that regulated entities will continue to engage in social distancing measures for the foreseeable future. Many commenters, one industry association, and several individual entities endorsed the telework provisions and requested that these measures be effective until the end of the year, if not extended indefinitely. DDTC agreed and extended the two measures until the end of 2020. DDTC is now extending these measures again until June 30, 2021 because DDTC believes that a failure to extend these temporary suspensions, modifications, and exceptions would have a negative impact on regulated entities' ability to safely engage in continued operations in the midst of the ongoing global public health emergency.

This second extension beyond December 31, 2020 is also necessary to provide time for DDTC to consider a permanent revision to the ITAR provisions relating to remote work. Although the Department is of the opinion that the notice and comment requirements of the Administrative Procedure Act are not applicable, in the coming months the Department intends to provide notice of and solicit comment related to proposed revisions to the

ITAR provisions related to remote work. The notice and comment process will require additional time, including to allow DDTC to address any potential revisions through the interagency process.

Pursuant to ITAR §§ 126.2 and 126.3, in the interest of the security and foreign policy of the United States and as warranted by the exceptional and undue hardships and risks to safety caused by the public health emergency related to the SARS-COV2 pandemic, notice is provided that the following temporary suspensions, modifications, and exceptions are being extended as follows:

1. As of March 13, 2020, a temporary suspension, modification, and exception to the requirement that a regular employee, for purposes of ITAR § 120.39(a)(2), work at the company's facilities, to allow the individual to work at a remote work location, so long as the individual is not located in Russia or a country listed in ITAR § 126.1. This suspension, modification, and exception shall terminate on June 30, 2021, unless otherwise extended in writing.

2. As of March 13, 2020, a temporary suspension, modification, and exception to authorize regular employees of licensed entities who are working remotely in a country not currently authorized by a technical assistance agreement, manufacturing license agreement, or exemption to send, receive, or access any technical data authorized for export, reexport, or retransfer to their employer via a technical assistance agreement, manufacturing license agreement, or exemption so long as the regular employee is not located in Russia or a country listed in ITAR § 126.1. This suspension, modification, and exception shall terminate on June 30, 2021, unless otherwise extended in writing.

This notification makes no other revision to the document published at 85 FR 25287, nor does it make any other temporary suspension, modification, or exception to the requirements of the ITAR.

**Authority:** 22 CFR 126.2 and 126.3)

**Michael F. Miller,**

*Deputy Assistant Secretary for Defense Trade Controls, U.S. Department of State.*

[FR Doc. 2020-27024 Filed 12-10-20; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9902]

RIN 1545-BP15

#### Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax; Correction

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to Treasury Decision 9902, which was published in the **Federal Register** on Thursday, July 23, 2020. Treasury Decision 9902 contained final regulations under the global intangible low-taxed income and subpart F income provisions of the Internal Revenue Code regarding the treatment of income that is subject to a high rate of foreign tax.

**DATES:** This correction is effective on December 11, 2020.

**FOR FURTHER INFORMATION CONTACT:** Jorge M. Oben or Larry R. Pounders at (202) 317-6934 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations that are the subject of this correction are issued under section 951A of the Code.

##### Need for Correction

As published, the final regulations contain errors that need to be corrected.

##### Correction of Publication

Accordingly, the final regulations (TD 9902) that are the subject of FR Doc. 2020-15351, beginning on page 44620 in the issue of July 23, 2020, are corrected as follows:

On page 44629, in the first column, the text of footnote 6 is corrected to read:

“Under currently applicable § 1.951A-1(e)(2), a domestic partnership can be a controlling domestic shareholder—for example, for purposes of determining which party elects the GILTI high-tax exclusion under § 1.951A-2(c)(7)(viii)(A), including potentially for taxable years beginning after December 31, 2017, under § 1.951A-7(b), as discussed in part VIII

of this Summary of Comments and Explanation of Revisions.”

**Crystal Pemberton,**

*Senior Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2020-25374 Filed 12-10-20; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9921]

RIN 1545-BP16

#### Source of Income From Certain Sales of Personal Property

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations modifying the rules for determining the source of income from sales of inventory produced within the United States and sold without the United States or vice versa. These final regulations also contain new rules for determining the source of income from sales of personal property (including inventory) by nonresidents that are attributable to an office or other fixed place of business that the nonresident maintains in the United States. Finally, these final regulations modify certain rules for determining whether foreign source income is effectively connected with the conduct of a trade or business within the United States.

#### DATES:

*Effective Date:* These final regulations are effective on December 11, 2020.

*Applicability Dates:* For dates of applicability, see §§ 1.863-1(f), 1.863-2(c), 1.863-3(g), 1.863-8(h), 1.864-5(e), 1.864-6(c)(4), and 1.865-3(g).

**FOR FURTHER INFORMATION CONTACT:** Brad McCormack at (202) 317-6911 (not a toll free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The Tax Cuts and Jobs Act, Public Law 115-97, 131 Stat. 2054, 2208 (2017) (the “Act”), enacted on December 22, 2017, amended section 863(b) of the Internal Revenue Code (“Code”). On December 30, 2019, the Department of the Treasury (“Treasury Department”) and the IRS published proposed regulations (REG-100956-19) under sections 863, 864, 865, 937, and 1502 in the **Federal Register** (84 FR 71836) (the