

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 301**

[REG–105128–23]

RIN 1545–BQ72

Rules Regarding Dual Consolidated Losses and the Treatment of Certain Disregarded Payments; Hearing**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking; public hearing.

SUMMARY: This document provides a notice of public hearing on the proposed rule (REG–105128–23) that was published in the **Federal Register** on Wednesday, August 7, 2024. The proposed regulations relate to certain issues arising under the dual consolidated loss rules, including the effect of intercompany transactions and items arising from stock ownership in calculating a dual consolidated loss. The proposed regulations also address the application of the dual consolidated loss rules to certain foreign taxes that are intended to ensure that multinational enterprises pay a minimum level of tax, including exceptions to the application of the dual consolidated loss rules with respect to such foreign taxes. Finally, the proposed regulations include rules regarding certain disregarded payments that give rise to losses for foreign tax purposes.

DATES: The public hearing is scheduled to be held on November 22, 2024, at 10:00 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of topics to be discussed at the public hearing by November 14, 2024. If no outlines are received by November 14, 2024, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. Participants may alternatively testify or attend the hearing by telephone.

Send an outline of topic submissions electronically via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–105128–23). Send paper

submissions to CC:PA:01:PR (REG–105128–23), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Andrew L. Wigmore at (202) 317–5443; concerning the submission of requests to testify, the hearing, the access code to attend the hearing by phone, or to be placed on the building access list to attend the public hearing, contact the Publications and Regulations Section at (202) 317–6901 (not a toll-free number), or by email at publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG–105128–23) that was published in the **Federal Register** on Wednesday, August 7, 2024 (89 FR 64750).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by November 14, 2024.

A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing and via the Federal eRulemaking Portal (<https://www.Regulations.gov>) under the title of Supporting & Related Material. If no outline of the topics to be discussed at the hearing is received by November 14, 2024, the public hearing will be cancelled. If the public hearing is cancelled, a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who want to testify in person at the public hearing must send an email to publichearings@irs.gov to have your legal name added to the building access list. The subject line of the email must contain the regulation number REG–105128–23 and the language “TESTIFY In Person.” For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG–105128–23.

Individuals who want to testify by telephone at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–105128–23 and the language “TESTIFY Telephonically.” For example, the subject line may say: Request to

TESTIFY Telephonically at Hearing for REG–105128–23.

Individuals who want to attend the public hearing in person without testifying must also send an email to publichearings@irs.gov to have your legal name added to the building access list. The subject line of the email must contain the regulation number REG–105128–23 and the language “ATTEND In Person.” For example, the subject line may say: Request to ATTEND In Person for REG–105128–23. Requests to attend the public hearing must be received by 5:00 p.m. ET on November 19, 2024. The hearing will be made accessible to people with disabilities. Requests for special assistance during the hearing must be received by 5:00 p.m. ET on November 18, 2024.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–105128–23 and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–105128–23. Requests to attend the public hearing must be received by 5:00 p.m. ET on November 19, 2024.

Any questions regarding speaking at or attending the public hearing may also be emailed to publichearings@irs.gov.

Oluwafunmilayo Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2024–26030 Filed 11–7–24; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS**38 CFR Part 1**

RIN 2900–AS18

Extending Deadline for Debtor To Request a Waiver**AGENCY:** Department of Veterans Affairs.**ACTION:** Proposed rule.

SUMMARY: The Department of Veterans Affairs proposes to amend the time period that a debtor has to request a waiver from 180 days to one year. This action is necessary because the Cleland Dole Act, which was signed into law December of 2022, gives a debtor up to one year to request a waiver. This rulemaking would go into effect December 2024 in accordance with section 254 of the Cleland Dole Act.

DATES: Comments must be received on or before January 7, 2025.

ADDRESSES: Comments must be submitted through www.regulations.gov. Except as provided below, comments received before the close of the comment period will be available at www.regulations.gov for public viewing, inspection, or copying, including any personally identifiable or confidential business information that is included in a comment. We post the comments received before the close of the comment period on www.regulations.gov as soon as possible after they have been received. VA will not post on Regulations.gov public comments that make threats to individuals or institutions or suggest that the commenter will take actions to harm an individual. VA encourages individuals not to submit duplicative comments; however, we will post comments from multiple unique commenters even if the content is identical or nearly identical to other comments. Any public comment received after the comment period's closing date is considered late and will not be considered in the final rulemaking. In accordance with the Providing Accountability Through Transparency Act of 2023, a 100 word Plain-Language Summary of this proposed rule is available at Regulations.gov, under RIN 2900-AS18.

FOR FURTHER INFORMATION CONTACT: Jonathan Lambert, ADAS Office of Financial Policy, 047G, 810 Vermont Avenue NW, Washington, DC 20420 (202) 461-6173. (This is not a toll-free telephone number.)

SUPPLEMENTARY INFORMATION: Section 5302(a)(1) of title 38 of the U.S. Code, authorizes VA to not recover debts related to benefits payments or overpayments where recovery would be against equity and good conscience, and an application for waiver relief is made within 180 days. In 2022, Congress changed the deadline by which to file a waiver request from 180 days to one year. VA proposes to amend its regulations in 38 CFR 1.963 to reflect the expanded deadline by which to file a waiver. To implement this change, we propose to revise the text in paragraph (b)(2) of 38 CFR 1.963.

Executive Orders 12866, 13563 and 14094

Executive Order 12866 (Regulatory Planning and Review) directs agencies to assess the costs and benefits of available regulatory alternatives and, when regulation is necessary, to select regulatory approaches that maximize net benefits (including potential

economic, environmental, public health and safety effects, and other advantages; distributive impacts; and equity). Executive Order 13563 (Improving Regulation and Regulatory Review) emphasizes the importance of quantifying both costs and benefits, reducing costs, harmonizing rules, and promoting flexibility. Executive Order 14094 (Executive Order on Modernizing Regulatory Review) supplements and reaffirms the principles, structures, and definitions governing contemporary regulatory review established in Executive Order 12866 of September 30, 1993 (Regulatory Planning and Review), and Executive Order 13563 of January 18, 2011 (Improving Regulation and Regulatory Review). The Office of Information and Regulatory Affairs has determined that this rulemaking is a significant regulatory action under Executive Order 12866, section 3(f)(1), as amended by Executive Order 14094. The Regulatory Impact Analysis associated with this rulemaking can be found as a supporting document at www.regulations.gov.

Regulatory Flexibility Act (RFA)

The Secretary hereby certifies that this proposed rule will not have a significant economic impact on a substantial number of small entities as they are defined in the Regulatory Flexibility Act (5 U.S.C. 601-612). The factual basis for this certification is based on the fact that the proposed rule only affects individual Veteran debtors, not small entities. In addition, the proposed rule gives debtors more time to request a waiver which will not have a negative economic impact on the debtors. Therefore, pursuant to 5 U.S.C. 605(b), the initial and final regulatory flexibility analysis requirements of 5 U.S.C. 603 and 604 do not apply.

Unfunded Mandates

The Unfunded Mandates Reform Act of 1995 requires, at 2 U.S.C. 1532, that agencies prepare an assessment of anticipated costs and benefits before issuing any rule that may result in the expenditure by State, local, and Tribal governments, in the aggregate, or by the private sector, of \$100 million or more (adjusted annually for inflation) in any one year. This proposed rule will have no such effect on State, local, and Tribal governments, or on the private sector.

Paperwork Reduction Act (PRA)

This proposed rule contains no provisions constituting a collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3521).

List of Subjects in 38 CFR Part 1

Administrative practice and procedure, Disability benefits, Penalties, Pensions, Wages.

Signing Authority

Denis McDonough, Secretary of Veterans Affairs, approved and signed this document on October 22, 2024, and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs.

Luvenia Potts,

Regulation Development Coordinator, Office of Regulation Policy & Management, Office of General Counsel, Department of Veterans Affairs.

For the reasons stated in the preamble, the Department of Veterans Affairs proposes to amend 38 CFR part 1 as set forth below:

PART 1—GENERAL PROVISIONS

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

Authority: 38 U.S.C. 5101, and as noted in specific sections.

■ 2. Amend § 1.963 by revising paragraph (b)(2) and the section authority citation to read as follows:

§ 1.963 Waiver; other than loan guaranty.

* * * * *

(b) * * *

(2) Except as otherwise provided herein, if made within one year following the date of a notice of indebtedness issued on or after April 1, 1983, by the Department of Veterans Affairs to the debtor. The one year period may be extended if the individual requesting waiver demonstrated to the Chairperson of the Committee on Waivers and Compromises that, as a result of an error by either the Department of Veterans Affairs or the postal authorities, or due to other circumstances beyond the debtor's control, there was a delay in such individual's receipt of the notification of indebtedness beyond the time customarily required for mailing (including forwarding). If the requester does substantiate that there was such a delay in the receipt of the notice of indebtedness, the Chairperson shall direct that the one year period be computed from the date of the requester's actual receipt of the notice of indebtedness.

(38 U.S.C. 5302; Pub. L. 117–328, Title II, Subtitle E, sec. 254 (Dec. 29, 2022), unless otherwise noted.)

[FR Doc. 2024–25965 Filed 11–7–24; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R06–OAR–2019–0212; FRL–10997–03–R6]

Air Plan Disapproval; Louisiana; Removal of Excess Emissions Provisions; Correction

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed action; correction.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to determine that a portion of a December 7, 2023, final disapproval action of a state implementation plan (SIP) revision submitted by the State of Louisiana was in error and to make a correction pursuant to the Clean Air Act (CAA).

DATES: Comments must be received on or before December 9, 2024.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R06–OAR–2019–0212 at

www.regulations.gov. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. 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 whose disclosure 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. 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:

General questions concerning this publication should be addressed to Michael Feldman, Regional Haze and SO₂ Section, Air & Radiation Division, U.S. Environmental Protection Agency,

Region VI, 1201 Elm Street, Dallas, Texas 75270; by telephone (214) 665–9793 or by email at feldman.michael@epa.gov.

SUPPLEMENTARY INFORMATION:

I. General Information

A. How is the preamble organized?

The information presented in this preamble is organized as follows:

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- I. General Information
 - A. How is the preamble organized?
- II. Background
- III. What is the EPA’s authority to correct errors in SIP rulemakings?
- IV. What is the EPA proposing to correct?
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- VI. Statutory and Executive Order Reviews

II. Background

This proposed action is to correct an error in an earlier EPA action, using the authority of section 110(k)(6) of the CAA. Section 110(k)(6) provides the EPA with explicit authority to correct errors in prior rulemaking actions:

Whenever the Administrator determines that the Administrator’s action approving, disapproving, or promulgating any plan or plan revision (or part thereof), area designation, redesignation, classification, or reclassification was in error, the Administrator may in the same manner as the approval, disapproval, or promulgation revise such action as appropriate without requiring any further submission from the State. Such determination and the basis thereof shall be provided to the State and the public.

Section 110(k)(6) of the CAA has been interpreted by courts as a “broad provision [that] was enacted to provide the EPA with an avenue to correct its own erroneous actions and grant the EPA the discretion to decide when to act pursuant to the provision.” *Miss. Comm’n on Env’tl. Quality v. EPA*, 790 F.3d 138, 150 (D.C. Cir. 2015).

The EPA notes that this statutory provision provides the EPA with authority to make corrections to actions on SIP submissions that are subsequently found to be in error. While CAA section 110(k)(6) provides the EPA with the authority to correct its own “error,” nowhere does this provision or any other provision in the CAA define what qualifies as “error,” and the EPA has used this explicit statutory authority on multiple occasions to correct various types of errors.¹

¹ See, e.g., 89 FR 76737 (September 19, 2024); 85 FR 57733 (September 16, 2020); 82 FR 14461 (March 21, 2017).

The error at issue here occurred in a December 7, 2023, EPA action² disapproving revisions to the SIP for the State of Louisiana submitted in response to the 2015 SSM SIP Action.³ On June 12, 2015, the EPA finalized the 2015 SSM SIP Action, which clarified, restated, and updated the EPA’s national policy regarding SIP provisions applying to excess emissions during periods of startup, shutdown, and malfunction (SSM). As part of the 2015 SSM SIP Action, the EPA issued a finding that certain SIP provisions for 36 states that were applicable in 45 statewide and local jurisdictions were substantially inadequate to meet CAA requirements due to how those SIP provisions treated excess emissions during SSM periods. Further, the EPA issued a “SIP call” to each of those 45 air agencies, including the State of Louisiana on the basis that Louisiana’s SIP contained impermissible automatic and discretionary exemptions that were substantially inadequate to meet CAA requirements.⁴ To respond to the EPA’s SIP call in the 2015 SSM SIP Action, each affected state was required to submit its corrective SIP revision by November 22, 2016. On December 7, 2023, the EPA took final action⁵ to disapprove certain portions of a SIP revision submitted by the State of Louisiana on November 20, 2016, and supplemented on June 9, 2017, because the EPA found that Louisiana’s SIP revision did not correct the deficiency identified in Louisiana’s SIP in the 2015 SSM SIP Action.⁶

On March 1, 2024, the United States Court of Appeals for the District of Columbia Circuit issued a decision in *Environ. Comm. Fl. Elec. Power v. EPA*, 94 F.4th 77 (D.C. Cir. 2024). The case was a consolidated set of petitions for review of the 2015 SSM SIP Action. The Court granted the petitions in part, vacating the SIP calls that were based on SIP provisions that included automatic exemptions, director’s discretion provisions, and “complete affirmative

² 88 FR 85112 (December 7, 2023).

³ State Implementation Plans: Response to Petition for Rulemaking; Restatement and Update of EPA’s SSM Policy Applicable to SIPs; Findings of Substantial Inadequacy; and SIP Calls To Amend Provisions Applying to Excess Emissions During Periods of Startup, Shutdown and Malfunction, 80 FR 33840 (June 12, 2015).

⁴ See 78 FR 12460, 12521–12522 (February 22, 2013) and 80 FR 33840 at 33967 (June 12, 2015).

⁵ See 88 FR 85112 (December 7, 2023).

⁶ On October 5, 2022, EPA Region 6 finalized approval of a portion of Louisiana’s SIP revision that corrected six of Louisiana’s seven deficient SIP provisions originally identified in EPA’s 2015 SSM SIP Call. See 87 FR 60292. On December 7, 2023 (88 FR 85112), the EPA Region 6 finalized disapproval of Louisiana’s SIP revision that sought to correct the remaining deficient provision.