

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]

**BILLING CODE 4710-25-P**

## 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