

■ 6. In paragraph (f), removing “paragraph (f)(1), (2), or (3) of this section applies” before the period at the end of the paragraph and adding in its place “paragraph (f)(1) or (2) of this section applies”.

■ 7. Removing paragraph (f)(3).

The additions read as follows:

§ 1.6050Y-3 Information reporting by 6050Y(b) issuers for reportable policy sales and transfers of life insurance contracts to foreign persons.

* * * * *

(d) * * *

(1) * * * In addition, every section 1035 issuer described in § 1.6050Y-1(a)(8)(v)(A) filing a return required by paragraph (a) of this section with respect to a section 1035 exchange must furnish to each section 1035 issuer described in § 1.6050Y-1(a)(8)(v)(B) with respect to that exchange a written statement showing the information required by paragraph (a) of this section with respect to the seller in the exchange and the name, address, and phone number of the information contact of the person filing the return.

(2) *Time for furnishing statement.*

* * * Each statement required by paragraph (d)(1) of this section to be furnished to any section 1035 issuer described in § 1.6050Y-1(a)(8)(v)(B) must be furnished within 30 days of the date of the section 1035 exchange.

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■ **Par. 7.** Section 1.6050Y-4 is amended by adding a sentence at the end of paragraph (e)(3) to read as follows:

§ 1.6050Y-4 Information reporting by payors for reportable death benefits.

* * * * *

(e) * * *

(3) * * * Additionally, if the reportable death benefits are paid with respect to an interest in a life insurance contract issued in a section 1035 exchange, the payor never received, and has no knowledge of any issuer having received, a statement described in § 1.6050Y-3(d)(1) from a section 1035 issuer or other information indicating that the issuance of the contract is treated as a transfer of an interest in the contract in a reportable policy sale under § 1.101-1(c)(3).

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Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

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POSTAL SERVICE

39 CFR Part 111

Custom Declaration Exceptions

AGENCY: Postal Service™.

ACTION: Proposed rule.

SUMMARY: The Postal Service proposes amending *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM®) in various subsections to remove the “known mailer” and “official mail” exceptions for customs declarations for mail to or from overseas military and diplomatic post office addresses.

DATES: Submit comments on or before June 9, 2023.

ADDRESSES: Mail or deliver written comments to the Director, 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 PCFederalRegister@usps.gov, with a subject line of “DMM Custom Declaration Exceptions”. Faxed comments will not be 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 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 Monday through Friday, 9 a.m.–4 p.m., by calling 202-268-2906.

FOR FURTHER INFORMATION CONTACT: Vlad Spanu at (202) 268-4180 or Kathy Frigo at (202) 268-4178.

SUPPLEMENTARY INFORMATION: The Postal Service proposes removing subsection 703.2.3.9, *Customs Declarations—Exceptions*, to help align postal regulations with current customs policy.

The Postal Service also proposes making minor revisions to the text in subsections 608.2.4.4 and 703.2.3.8 to align with the removal of subsection 703.2.3.9.

Associated revisions to the IMM will be published separately.

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.

List of Subjects in 39 CFR Part 111

Administrative practice and procedure, Postal Service.

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

PART 111—[AMENDED]

■ 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, 401-404, 414, 416, 3001-3018, 3201-3220, 3401-3406, 3621, 3622, 3626, 3629, 3631-3633, 3641, 3681-3685, and 5001.

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

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

* * * * *

600 Basic Standards for All Mailing Services

* * * * *

608 Postal Information and Resources

* * * * *

2.0 Domestic Mail

* * * * *

2.4 Customs Forms Required

* * * * *

2.4.4 Overseas Military Mail

[Revise the text of 2.4.4 to read as follows:]

For determining customs declarations' required usage when mailing to or from APO, FPO, or DPO addresses, see 703.2.3.6 through 703.2.3.8.

* * * * *

700 Special Standards

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703 Nonprofit USPS Marketing Mail and Other Unique Eligibility

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2.0 Overseas Military and Diplomatic Post Office Mail

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2.3 General Restrictions

* * * * *

2.3.8 Customs Declarations—Required Usage

[Revise the introductory text of 2.3.8 to read as follows:]

In accord with the procedures provided in 2.3.6, customs declarations forms required for use on shipments to or from APO/FPO/DPO locations are as follows:

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

a. Priority Mail Express mailpieces addressed to or from an APO, FPO, or DPO location must bear a properly

completed computer-generated PS Form 2976–B, *Priority Mail Express International Shipping Label and Customs Form*, regardless of weight, value, or contents.

[Revise the introductory text of item b. to read as follows:]

b. All other mailpieces addressed to or from an APO, FPO, or DPO location must bear a properly completed computer-generated PS Form 2976, *Customs Declaration CN22—Sender's Declaration*, or, if the customer prefers, a properly completed computer-

generated PS Form 2976–A, *Customs Declaration and Dispatch Note—CP 72*, if either of the following conditions apply:

* * * * *

[Delete 2.3.9 in its entirety and renumber current 2.3.10 through 2.3.13 as 2.3.9 through 2.3.12.]

* * * * *

Tram T. Pham,

Attorney, Ethics and Legal Compliance.

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