

service within four years after the date the applicant was notified of the allocation of Capacity Limitation to the facility.

(5) The facility received a Capacity Limitation allocation based, in part, on meeting the ownership criteria and ownership of the facility changes prior to the facility being placed in service, unless the original applicant transfers the facility to an entity treated as a partnership for Federal income tax purposes and retains at least a one percent interest (either directly or indirectly) in each material item of partnership income, gain, loss, deduction, and credit of such partnership and is a managing member or general partner (or similar title) under State or Tribal law of the partnership (or directly owns 100 percent of the equity interests in the managing member or general partner) at all times during the existence of the partnership.

(n) *Recapture of section 48E(h) Increase to the section 48E(a) credit—(1) In general.* Section 48E(h)(5) provides for recapturing the benefit of any increase in the credit allowed under section 48E(a) by reason of section 48E(h) with respect to any property that ceases to be property eligible for such increase (but that does not cease to be investment credit property within the meaning of section 50(a) of the Code). Section 48E(h) provides that the period and percentage of such recapture must be determined under rules similar to the rules of section 50(a). Therefore, if, at any time during the five year recapture period beginning on the date that an applicable facility under section 48E(h) is placed in service, there is a recapture event under paragraph (n)(3) of this section with respect to such property, then the Federal income tax imposed on the taxpayer by chapter 1 of the Code for the taxable year in which the recapture event occurs is increased by the recapture percentage of the benefit of the increase in the section 48E credit. The recapture percentage is determined according to the table provided in section 50(a)(1)(B).

(2) *Exception to application of recapture.* Such recapture may not apply with respect to any property if, within 12 months after the date the applicant becomes aware (or reasonably should have become aware) of such property ceasing to be property eligible for such increase in the credit allowed under section 48E(a), the eligibility of such property for such increase pursuant to section 48E(h) is restored. Such restoration of an increase pursuant to section 48E(h) is not available more than once with respect to any facility.

(3) *Recapture events.* Any of the following circumstances result in a recapture event if the property ceases to be eligible for the increased credit under section 48E(h):

(i) Property described in section 48E(h)(2)(A)(iii)(II) fails to provide financial benefits;

(ii) Property described under section 48E(h)(2)(B) ceases to allocate the financial benefits equitably among the occupants of the dwelling units, such as not allocating to residents the required net electricity savings of the electricity, as required by paragraph (e) of this section;

(iii) Property described under section 48E(h)(2)(C) ceases to provide at least 50 percent of the financial benefits of the electricity produced to qualifying households as described under section 48E(h)(2)(C)(i) or (ii), or fails to provide those households the required minimum 30 percent bill credit discount rate, as required by paragraph (f) of this section;

(iv) For property described under section 48E(h)(2)(B), the residential rental building the facility is a part of ceases to participate in a covered housing program or any other affordable housing program described in section 48E(h)(2)(B)(i), as applicable; or

(v) A facility increases its maximum net output or nameplate capacity such that the facility's maximum net output or nameplate capacity is 5 MW AC or greater.

(4) *Section 50(a) recapture.* Any event that results in recapture under section 50(a) also will result in recapture of the benefit of the increase in the section 48E credit by reason of section 48E(h). The exception to the application of recapture provided in paragraph (n)(2) of this section does not apply in the case of a recapture event under section 50(a).

(o) *Applicability date.* This section applies to qualified facilities placed in service after December 31, 2024, and during a taxable year ending after [the date the final regulations are filed for public inspection by the Office of the Federal Register].

**Douglas W. O'Donnell,**

*Deputy Commissioner.*

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## 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; Correction

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

**ACTION:** Notice of proposed rulemaking; correction.

**SUMMARY:** This document contains corrections to the proposed regulations (REG-105128-23), published in the **Federal Register** on August 7, 2024. The proposed regulations concern certain issues arising under the dual consolidated loss rules and the application of those rules to certain foreign taxes. The proposed regulations also include rules regarding certain disregarded payments that give rise to losses for foreign tax purposes.

**DATES:** Written or electronic comments and requests for a public hearing are still being accepted and must be received by October 7, 2024.

**FOR FURTHER INFORMATION CONTACT:** Andrew L. Wigmore at (202) 317-5443 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The proposed regulations (REG-105128-23) subject to this correction are proposed to be issued under sections 1502 and 1503(d) of the Internal Revenue Code.

##### Correction of Publication

Accordingly, FR Doc. 2024-16665 (REG-105128-23), appearing on page 64750 in the **Federal Register** on Wednesday, August 7, 2024, is corrected as follows:

■ 1. On page 64753, in the third column, in the second partial paragraph, the third sentence is corrected to read “Where a taxpayer uses a fiscal year for tax purposes that ends after 2023, the foreign use exception is conditioned on the relevant MNE Group using the same fiscal year when applying the GloBE Model Rules.”.

■ 2. On page 64762, in the third column, in the first full paragraph, the third sentence is corrected to read “The disregarded payment loss generally measures the entity's net loss, if any, for foreign tax purposes that is composed of certain payments that are disregarded for U.S. tax purposes as transactions

between the disregarded payment entity and its tax owner (for example, a payment by the disregarded payment entity to the specified domestic owner or to another disregarded payment entity of the specified domestic owner).”.

**§ 1.1502-13 [Corrected]**

■ 3. On page 64768, in the first column, in § 1.1502-13, the first sentence of paragraph (j)(15)(x)(C) is corrected to read “The facts are the same as in paragraph (j)(15)(x)(A) of this section, except that for the years at issue, B’s interest expense deduction would be limited under the domestic use limitation rule of § 1.1503(d)-4(b) (and no exception under § 1.1503(d)-6 applies) and is not currently deductible.”.

■ 4. Starting on page 64771, in amendatory instruction 3, in § 1.1503(d)-1:

■ a. On page 64771, in the second column, paragraph (d)(6)(ii)(C)(2) is corrected.

■ b. On page 64771, in the second and third columns, paragraph (d)(6)(ii)(D)(2) is corrected.

■ c. On page 64772, in the second column, the last sentence of paragraph (d)(7)(v) is corrected.

The corrections read as follows:

**§ 1.1503(d)-1 [Corrected]**

\* \* \* \* \*

(d) \* \* \*

(6) \* \* \*

(ii) \* \* \*

(C) \* \* \*

(2) The payment, accrual, or other transaction giving rise to the item is disregarded for U.S. tax purposes as a transaction between a disregarded entity and its tax owner (for example, a payment by a disregarded entity to its tax owner or to another disregarded entity held by its tax owner, or a payment from a dual resident corporation to its disregarded entity.

\* \* \* \* \*

(D)

(2) The payment, accrual, or other transaction giving rise to the item is disregarded for U.S. tax purposes as a transaction between a disregarded entity and its tax owner (for example, because it is a payment to a disregarded entity from the disregarded entity’s tax owner or from another disregarded entity held by its tax owner, or a payment to a dual resident corporation from its disregarded entity).

\* \* \* \* \*

(7) \* \* \*

(v) \* \* \* For purposes of this paragraph (d)(7)(v), the term *hybrid*

*mismatch rules* has the meaning provided in § 1.267A-5(a)(10).

\* \* \* \* \*

**§ 1.1503(d)-7 [Corrected]**

■ 5. On page 64774, in the second column, amendatory instruction 7.12 for § 1.1503(d)-7 is corrected to read “In paragraph (c)(26)(i), removing the language from the sixth sentence ‘all of the interests’ and adding the language ‘90 percent of the interests’ in its place.”.

**Oluwafunmilayo A. Taylor,**  
Chief, Publications and Regulations Section,  
Associate Chief Counsel (Procedure and Administration).

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**ARCHITECTURAL AND  
TRANSPORTATION BARRIERS  
COMPLIANCE BOARD**

**36 CFR Part 1191**

[Docket No. ATBCB-2024-0001]

RIN 3014-AA48

**Americans With Disabilities Act and  
Architectural Barriers Act Accessibility  
Guidelines; EV Charging Stations**

**AGENCY:** Architectural and  
Transportation Barriers Compliance  
Board.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Architectural and Transportation Barriers Compliance Board (hereafter, “Access Board” or “Board”), is issuing this notice of proposed rulemaking to amend the accessibility guidelines for buildings and facilities covered by the Americans with Disabilities Act of 1990 (ADA) and the Architectural Barriers Act of 1968 (ABA) to specifically address the accessibility of Electric Vehicle Charging stations. This proposed rule provides specifications for the accessibility of EV charging stations, to include the EV charger (including physical and communication access), EV charging space, access aisles, and accessible routes.

**DATES:** Send comments on or before November 4, 2024.

**ADDRESSES:** You may submit comments, identified by docket number ATBCB-2024-0001, by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.
  - *Email:* [docket@access-board.gov](mailto:docket@access-board.gov).
- Include docket number ATBCB-2024-0001 in the subject line of the message.

- *Mail:* Office of General Counsel, U.S. Access Board, 1331 F Street NW, Suite 1000, Washington, DC 20004-1111.

*Instructions:* All submissions must include the docket number (ATBCB-2023-0001) for this regulatory action. All comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided.

*Docket:* For access to the docket to read background documents or comments received, go to <https://www.regulations.gov/docket/ATBCB-2024-0001>.

**FOR FURTHER INFORMATION CONTACT:** Accessibility Specialist Juliet Shoultz, (202) 272-0045, [shoultz@access-board.gov](mailto:shoultz@access-board.gov); or Attorney Advisor Wendy Marshall, (202) 272-0043, [marshall@access-board.gov](mailto:marshall@access-board.gov).

**SUPPLEMENTARY INFORMATION:**

**I. Introduction**

The U.S. Access Board is proposing to revise and update its accessibility guidelines at 36 CFR 1191 for buildings and facilities covered by the Americans with Disabilities Act of 1990 (ADA) and the Architectural Barriers Act of 1968 (ABA) to address the accessibility of EV charging stations covered by the ADA, as well as EV charging stations owned or managed by or on behalf of the federal government. These guidelines cover new construction and alterations and serve as the basis for enforceable standards once adopted by other Federal agencies. The ADA applies to places of public accommodation, commercial facilities and State and local government facilities. The ABA covers facilities designed, built, altered with Federal funds or leased by Federal agencies. The purpose of this proposed rule is to set minimum guidelines to ensure that EV charging stations are readily accessible to and usable by persons with disabilities, including both physical access to the EV charging station and access to the interface to operate and pay for the charging session. As electric vehicles become more numerous, and with the current effort to increase the number of EV charging stations across the United States, it is imperative that these EV charging stations are accessible to and usable by people with disabilities.

Key accessible features addressed in this proposed rule for EV charging stations include: scoping (including minimum number of accessible EV charging spaces at each EV charging station); accessible routes; mobility features of the EV charger; operable parts; accessibility of the EV charging