

of this section in that business entity's tax jurisdiction of residence on the income derived by the permanent establishment.

(v) *Certain transportation income.* If a constituent entity of a U.S. MNE group derives income from international transportation or transportation in inland waterways that is covered by income tax convention provisions that are specific to such income and under which the taxing rights on such income are allocated exclusively to one tax jurisdiction, then the U.S. MNE group should report the information required under paragraph (d)(2) of this section with respect to such income for the tax jurisdiction to which the relevant income tax convention provisions allocate these taxing rights.

(e) *Reporting of financial amounts.*—  
(1) *Reporting in U.S. dollars required.* All amounts furnished under paragraph (d)(2) of this section, other than paragraph (d)(2)(viii) of this section, must be expressed in U.S. dollars. If an exchange rate is used other than in accordance with U.S. generally accepted accounting principles for conversion to U.S. dollars, the exchange rate must be indicated.

(2) *Sources of financial amounts.* All amounts furnished under paragraph (d)(2) of this section, other than paragraph (d)(2)(viii) of this section, should be based on applicable financial statements, books and records maintained with respect to the constituent entity, or records used for tax reporting purposes.

(f) *Time and manner for filing.* Returns on Form XXXX, *Country-by-Country Report*, required under paragraph (a) of this section for a taxable year will be filed with the ultimate parent entity's income tax return for the taxable year on or before the due date (including extensions) for filing that person's income tax return.

(g) *Maintenance of records.* The U.S. person filing Form XXXX, *Country-by-Country Report*, as an ultimate parent entity of a U.S. MNE group must maintain records to support the information provided on Form XXXX, *Country-by-Country Report*. However, the U.S. person is not required to have or maintain records that reconcile the amounts provided on Form XXXX, *Country-by-Country Report*, with the tax returns of any tax jurisdiction or applicable financial statements.

(h) *Exceptions to furnishing information.* A U.S. person that is an ultimate parent entity of a U.S. MNE group is not required to report information under this section for an annual accounting period described in paragraph (c) of this section if the

annual revenue of the U.S. MNE group for the immediately preceding annual accounting period was less than \$850,000,000.

(j) *Effective/applicability dates.* The rules of this section apply to taxable years of ultimate parent entities of U.S. MNE groups that begin on or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register** and that include annual accounting periods determined under section 6038(e)(4) of all foreign constituent entities and taxable years of all domestic constituent entities beginning on or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

**John Dalrymple,**  
*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2015–32145 Filed 12–21–15; 4:15 pm]

**BILLING CODE 4830–01–P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 171

[EPA–HQ–OPP–2011–0183; FRL–9940–59]

RIN 2070–AJ20

### Pesticides; Certification of Pesticide Applicators; Second Extension of the Comment Period

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule; extension of comment period.

**SUMMARY:** EPA issued a proposed rule in the **Federal Register** of August 24, 2015, concerning certification of applicators of restricted use pesticides. This document extends the comment period to January 22, 2016. The comment period is being extended to provide additional time for commenters to prepare their responses.

**DATES:** The comment period for the proposed rule published August 24, 2015, at 80 FR 51356, is extended. Comments, identified by docket identification (ID) number EPA–HQ–OPP–2011–0183, must be received on or before January 22, 2016.

**ADDRESSES:** Follow the detailed instructions provided under **ADDRESSES** in the **Federal Register** document of August 24, 2015 (80 FR 51356) (FRL–9931–83).

**FOR FURTHER INFORMATION CONTACT:** Michelle Arling, Field and External Affairs Division (7506P), Office of Pesticide Programs, Environmental Protection Agency, 1200 Pennsylvania

Ave. NW., Washington, DC 20460; telephone number: (703) 308–5891; email address: [arling.michelle@epa.gov](mailto:arling.michelle@epa.gov).

**SUPPLEMENTARY INFORMATION:** This document extends the public comment period established in the **Federal Register** document of November 18, 2015 (80 FR 72029) (FRL–9936–82), which extended the comment period originally set in the **Federal Register** document of August 24, 2015. In the November 18, 2015 document, comments were required to be submitted by December 23, 2015. EPA is hereby extending the comment period to January 22, 2016.

To submit comments, or access the docket, please follow the detailed instructions provided under **ADDRESSES** in the **Federal Register** document of August 24, 2015. If you have questions, consult the person listed under **FOR FURTHER INFORMATION CONTACT**.

### List of Subjects in 40 CFR Part 171

Environmental protection, Administrative practice and procedure, Certified applicator, Commercial applicator, Indian Country, Indian Tribes, Noncertified applicator, Pesticides and pests, Private applicator, Reporting and recordkeeping requirements, Restricted use pesticides.

Dated: December 21, 2015.

**Oscar Morales,**  
*Acting Assistant Administrator, Office of Chemical Safety and Pollution Prevention.*

[FR Doc. 2015–32457 Filed 12–22–15; 8:45 am]

**BILLING CODE 6560–50–P**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Office of Inspector General

### 42 CFR Part 1001

### Solicitation of New Safe Harbors and Special Fraud Alerts

**AGENCY:** Office of Inspector General (OIG), HHS.

**ACTION:** Notice of intent to develop regulations.

**SUMMARY:** In accordance with section 205 of the Health Insurance Portability and Accountability Act of 1996 (HIPAA), this annual document solicits proposals and recommendations for developing new, and modifying existing, safe harbor provisions under the Federal anti-kickback statute (section 1128B(b) of the Social Security Act), as well as developing new OIG Special Fraud Alerts.

**DATES:** To ensure consideration, public comments must be delivered to the