

Rules and Regulations

This section of the **FEDERAL REGISTER** contains regulatory documents having general applicability and legal effect, most of which are keyed to and codified in the Code of Federal Regulations, which is published under 50 titles pursuant to 44 U.S.C. 1510.

The Code of Federal Regulations is sold by the Superintendent of Documents.

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

18 CFR Part 381

[Docket No. RM19-14-000]

Annual Update of Filing Fees

AGENCY: Federal Energy Regulatory Commission.

ACTION: Final rule; annual update of Commission filing fees.

SUMMARY: In accordance with the Commission regulations issues this update of its filing fees. This document provides the yearly update using data in the Commission's Financial System to calculate the new fees. The purpose of updating is to adjust the fees on the basis of the Commission's costs for Fiscal Year 2018.

DATES: Effective Date: May 10, 2019.

FOR FURTHER INFORMATION CONTACT: Vu-Hang Nguyen, Office of the Executive Director, Federal Energy Regulatory Commission, 999 North Capitol St. NE, Room 24-02, Washington, DC 20426, 202-502-8892.

SUPPLEMENTARY INFORMATION:

Document Availability: In addition to publishing the full text of this document in the **Federal Register**, the Commission provides all interested persons an opportunity to view and/or print the contents of this document via the internet through FERC's Home Page (<http://www.ferc.gov>) and in FERC's Public Reference Room during normal business hours (8:30 a.m. to 5:00 p.m. Eastern time) at 888 First Street NE, Room 2A, Washington, DC 20426.

From FERC's website on the internet, this information is available in the eLibrary. The full text of this document is available on eLibrary in PDF and Microsoft Word format for viewing, printing, and/or downloading. To access this document in eLibrary, type the docket number excluding the last three digits of this document in the docket number field and follow other directions on the search page.

User assistance is available for eLibrary and other aspects of FERC's website during normal business hours.

For assistance, contact FERC Online Support at *FERCOnlineSupport@ferc.gov* or toll free at (866) 208-3676, or for TTY, contact (202) 502-8659.

Annual Update of Filing Fees

(Issued April 4, 2019)

The Federal Energy Regulatory Commission (Commission) is issuing this document to update filing fees that the Commission assesses for specific services and benefits provided to identifiable beneficiaries. Pursuant to 18 CFR 381.104, the Commission is establishing updated fees on the basis of the Commission's Fiscal Year 2018 costs. The adjusted fees announced in this document are effective May 10, 2019. The Commission has determined, with the concurrence of the Administrator of the Office of Information and Regulatory Affairs of the Office of Management and Budget, that this final rule is not a major rule within the meaning of section 251 of Subtitle E of Small Business Regulatory Enforcement Fairness Act, 5 U.S.C. 804(2). The Commission is submitting this final rule to both houses of the United States Congress and to the Comptroller General of the United States.

The new fee schedule is as follows:

Fees Applicable to the Natural Gas Policy Act

1. Petitions for rate approval pursuant to 18 CFR 284.123(b)(2). (18 CFR 381.403)	\$ 14,430
---	-----------

Fees Applicable to General Activities

1. Petition for issuance of a declaratory order (except under Part I of the Federal Power Act). (18 CFR 381.302(a))	28,990
2. Review of a Department of Energy remedial order:	
<i>Amount in controversy</i>	

\$0-9,999. (18 CFR 381.303(b))	100
\$10,000-29,999. (18 CFR 381.303(b))	600
\$30,000 or more. (18 CFR 381.303(a))	42,310

3. Review of a Department of Energy denial of adjustment:
<i>Amount in controversy</i>

\$0-9,999. (18 CFR 381.304(b))	100
\$10,000-29,999. (18 CFR 381.304(b))	600
\$30,000 or more. (18 CFR 381.304(a))	22,180

4. Written legal interpretations by the Office of General Counsel. (18 CFR 381.305(a))	8,310
--	-------

Fees Applicable to Natural Gas Pipelines

1. Pipeline certificate applications pursuant to 18 CFR 284.224. (18 CFR 381.207(b))	* 1,000
--	---------

Fees Applicable to Cogenerators and Small Power Producers

1. Certification of qualifying status as a small power production facility. (18 CFR 381.505(a))	24,920
2. Certification of qualifying status as a cogeneration facility. (18 CFR 381.505(a))	28,210

* This fee has not been changed.

List of Subjects in 18 CFR Part 381

Electric power plants, Electric utilities, Natural gas, Reporting and recordkeeping requirements.

Issued: April 4, 2019.

Anton C. Porter,
Executive Director.

In consideration of the foregoing, the Commission amends part 381, chapter I, title 18, Code of Federal Regulations, as set forth below.

PART 381—FEES

- 1. The authority citation for part 381 continues to read as follows:

Authority: 15 U.S.C. 717–717w; 16 U.S.C. 791–828c, 2601–2645; 31 U.S.C. 9701; 42 U.S.C. 7101–7352; 49 U.S.C. 60502; 49 App. U.S.C. 1–85.

§ 381.302 [Amended]

- 2. In § 381.302, paragraph (a) is amended by removing “\$27,130” and adding “\$28,990” in its place.

§ 381.303 [Amended]

- 3. In § 381.303, paragraph (a) is amended by removing “\$39,610” and adding “\$42,310” in its place.

§ 381.304 [Amended]

- 4. In § 381.304, paragraph (a) is amended by removing “\$20,770” and adding “\$22,180” in its place.

§ 381.305 [Amended]

- 5. In § 381.305, paragraph (a) is amended by removing “\$7,780” and adding “\$8,310” in its place.

§ 381.403 [Amended]

- 6. In § 381.403 is amended by removing “\$13,500” and adding “\$14,430” in its place.

§ 381.505 [Amended]

- 7. In § 381.505, paragraph (a) is amended by removing “\$23,330” and adding “\$24,920” in its place and by removing “\$26,410” and adding “\$28,210” in its place.

[FR Doc. 2019-07075 Filed 4-9-19; 8:45 am]

BILLING CODE 6717-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1****[TD 9846]****RIN 1545-BO51****Regulations Regarding the Transition Tax Under Section 965 and Related Provisions; Correction**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to final regulations (TD 9846) that were published in the **Federal Register** on Tuesday, February 5, 2019 (84 FR 1838). The final regulations implement section 965 of the Internal Revenue Code (the “Code”). Section 965 was amended by the Tax Cuts and Job Act, which was enacted on December 22, 2017.

DATES: This correction is effective on April 10, 2019.

FOR FURTHER INFORMATION CONTACT: Natalie Punchak at (202) 317–6934 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9846) that are the subject of this correction are issued under section 965 of the Code.

Need for Correction

As published, the final regulations (TD 9846) contain errors that need to be corrected.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

- **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

- **Par. 2.** Section 1.965–0 is amended by adding the entries for § 1.965–2(j)(5)(i), the introductory language of § 1.965–2(j)(5)(ii), and § 1.965–4(b)(2)(i) to read as follows:

§ 1.965–0 Outline of section 965 regulations.**§ 1.965–2 Adjustments to earnings and profits and basis.**

* * * * *

(j) * * *

(5) * * *

(i) Facts.

(ii) Analysis.

* * * * *

§ 1.965–4 Disregard of certain transactions.

* * * * *

(b) * * *

(2) * * *

(i) Overview.

* * * * *

- **Par. 3.** Section 1.965–1 is amended by revising paragraph (f)(13)(ii) to read as follows:

§ 1.965–1 Overview, general rules, and definitions.

* * * * *

(f) * * *

(13) * * *

(ii) *Specified commodity.* The term *specified commodity* means a commodity held, or, for purposes of paragraph (f)(18) of this section, to be held, by a specified foreign corporation that, in the hands of the specified foreign corporation, is property described in section 1221(a)(1) or 1221(a)(8). This paragraph (f)(13)(ii) does not apply with respect to commodities held by a specified foreign corporation in its capacity as a dealer or trader in commodities.

* * * * *

- **Par. 4.** Section 1.965–2 is amended by revising paragraphs (b)(2) and (4) to read as follows:

§ 1.965–2 Adjustments to earnings and profits and basis.

* * * * *

(b) * * *

(2) The treatment of a distribution by the specified foreign corporation to another specified foreign corporation that is made before January 1, 2018, and, in the case of a taxable year of a specified foreign corporation before its last taxable year that begins before January 1, 2018, any other distribution from the specified foreign corporation made before the relevant E&P measurement date, is determined under section 959.

* * * * *

(4) The treatment of distributions described in paragraph (b)(2) of this section that are disregarded under § 1.965–4 is redetermined (if necessary) and the treatment of all distributions from the specified foreign corporation other than those described in paragraph

* * * * *