

practices and the adjudications were made during the 7-year period preceding the date of filing of the charge.

\* \* \* \*

## PART 3282—MANUFACTURED HOME PROCEDURAL AND ENFORCEMENT REGULATIONS

■ 18. The authority citation for part 3282 continues to read as follows:

**Authority:** 15 U.S.C. 2697, 42 U.S.C. 3535(d), 5403, and 5424.

■ 19. Revise § 3282.10 to read as follows:

### § 3282.10 Civil and criminal penalties.

Failure to comply with this part may subject the party in question to the civil and criminal penalties provided for in section 611 of the Act, 42 U.S.C. 5410. The maximum amount of penalties imposed under section 611 of the Act shall be \$2,976 for each violation, up to a maximum of \$3,719,428 for any related series of violations occurring within one year from the date of the first violation.

Dated: February 13, 2020.

**J. Paul Compton, Jr.,**

*General Counsel.*

[FR Doc. 2020-04146 Filed 3-5-20; 8:45 am]

BILLING CODE 4210-67-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9890]

RIN 1545-BN73, 1545-BN74, 1545-BO23, 1545-BN79, 1545-BO30

### Regulations Relating to Withholding and Reporting Tax on Certain U.S. Source Income Paid to Foreign Persons; Correcting Amendment

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to final regulations (TD 9890) that were published in the **Federal Register** on Thursday, January 2, 2020. The final regulations provide guidance on certain due diligence and reporting rules applicable to persons making certain U.S. source payments to foreign person and guidance on certain aspects of reporting by foreign financial institutions on U.S. accounts.

**DATES:** This correction is effective on March 6, 2020 and is applicable to

taxable years that begin on or after January 6, 2017.

**FOR FURTHER INFORMATION CONTACT:** John Sweeney at (202) 317-6942 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9890) that are the subject of this correction are issued under section 1441 of the Internal Revenue Code.

##### Need for Correction

As published, January 2, 2020 (85 FR 192), the final regulations (TD 9890) contain an error that needs 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 1.1441-6 is amended by revising paragraph (b)(2)(iv)(D) to read as follows:

##### § 1.1441-6 Claim of reduced withholding under an income tax treaty.

\* \* \* \* \*

(b) \* \* \*

(2) \* \* \*

(iv) \* \* \*

(D) *Example 4—(1) Facts.* Entity E is a business organization formed under the laws of Country Y. Country Y has an income tax treaty with the United States that contains a limitation on benefits provision. E receives U.S. source royalties from withholding agent W. E furnishes a beneficial owner withholding certificate to W claiming a reduced rate of withholding under the U.S.-Country Y tax treaty. However, E's beneficial owner withholding certificate does not specifically identify the limitation on benefits provision that E satisfies.

(2) *Analysis.* Because E's withholding certificate does not specifically identify the limitation on benefits provision under the U.S.-Country Y tax treaty that E satisfies as required by paragraph (b)(1)(i) of this section, W cannot rely on E's withholding certificate to apply the

reduced rate of withholding claimed by E.

\* \* \* \* \*

##### Martin V. Franks,

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2020-04113 Filed 3-5-20; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF DEFENSE

### Office of the Secretary

#### 32 CFR Part 233

[Docket ID: DOD-2019-OS-0103]

RIN 0790-AK90

### Federal Voting Assistance Program (FVAP)

**AGENCY:** Office of the Under Secretary of Defense for Personnel and Readiness, DoD.

**ACTION:** Interim final rule.

**SUMMARY:** This regulatory action amends current policy and assignments of responsibility for the Federal Voting Assistance Program (FVAP). The FVAP assists overseas service members and other overseas citizens to exercising their voting rights by serving as a critical resource to successfully register to vote.

**DATES:** This rule is effective March 6, 2020. Comments must be received by April 6, 2020.

**ADDRESSES:** You may submit comments, identified by docket number and/or Regulation Identifier Number (RIN) number and title, by any of the following methods: Federal Rulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.

**Mail:** Department of Defense, Office of the Chief Management Officer, Directorate for Oversight and Compliance, 4800 Mark Center Drive, Mailbox #24, Suite 08D09, Alexandria, VA 22350-1700.

**Instructions:** All submissions received must include the agency name and docket number or RIN for this **Federal Register** document. The general policy for comments and other submissions from members of the public is to make these submissions available for public viewing on the internet at <http://www.regulations.gov> as they are received without change, including any personal identifiers or contact information.

**FOR FURTHER INFORMATION CONTACT:** David Beirne, (571) 372-0727.

**SUPPLEMENTARY INFORMATION:****Summary of New and Amended Regulatory Provisions and Their Impact**

DoD is making these amendments to maximize voter awareness of Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA) eligibility and resources.

This rule modifies existing regulations at 84 FR 59720 to:

- Include the United States Maritime Administration (MARAD) under agreement with the Department of Transportation and the United States Postal Service (USPS).

• Require DoD components to establish component-wide programs to communicate and disseminate voting information, with the goal of improving communication and clarity for the impacted population.

• Require federal agencies to enter into memorandums of understanding (MOU) with the DoD to provide accurate, nonpartisan voting information and assistance to ensure military and overseas voters understand their voting rights, how to register and apply for an absentee ballot, and how to return their absentee ballot successfully.

Entering into MOUs with other federal agencies will allow the FVAP to strengthen its communications by expanding its outreach through other federal agencies. This will allow agencies to link to the *FVAP.gov* website and augment existing voter assistance information. These efforts seek to boost voter awareness, education and participation in upcoming election cycles.

For example, including MARAD under agreement with the Department of Transportation will allow the FVAP to better serve Merchant Marine uniformed service members because MARAD will directly coordinate FVAP guidance and instructions to better communicate with Merchant Marine members about how to vote absentee under UOCAVA.

Because the USPS provides essential services to assure the distribution of balloting materials to eligible voters and voted ballots to election official this rule amendment will allow ballots to be more expeditiously carried and tracked by USPS. Thus more ballots will be successfully returned to election officials prior to the deadline to receive ballots.

**Background and Legal Basis for This Rule**

The FVAP administers the UOCAVA on behalf of the Secretary of Defense, as the Presidential designee under 52 U.S.C. 20301(a) and Executive Order (E.O.) 12642, “Designation of Secretary

of Defense as Presidential Designee” (53 FR 21975, June 8, 1988). United States citizens under UOCAVA include:

- Members and eligible family members of the Uniformed Services (Army, Navy, Marine Corps, Air Force, Coast Guard, United States Public Health Service Commissioned Corps, and National Oceanic and Atmospheric Administration Commissioned Corps).
- Members of the Merchant Marine.
- U.S. citizens residing outside of the United States.

Under 52 U.S.C. 20506, State voter registration agencies must provide individuals the opportunity to register to vote or to change their voter registration data when they apply for or receive services or assistance. The Secretary of Defense, under 10 U.S.C. 1566, must prescribe regulations to require the Military Services (Army, Navy, Air Force, and Marine Corps) to implement voting assistance programs that comply with DoD directives.

The Military Services, under 10 U.S.C. 1566a, must designate Installation Voter Assistance Offices to make voting assistance available for military members, their eligible family members and eligible citizens. The Secretary of Defense may authorize the Secretaries of the Military Departments to designate offices on military installations as voter registration agencies under 52 U.S.C. 20506(a)(2) for all purposes of such act. Title 52 U.S.C. 20506(c) requires the Secretary of Defense jointly with each State, to develop and implement procedures for persons to apply to register to vote at recruitment offices of the Armed Forces.

Finally, 52 U.S.C. 22301(c)(1) requires Government departments, agencies, and other entities, upon the Presidential designee's request to distribute balloting materials and cooperate in carrying out UOCAVA.

Additional information regarding internal DoD processes related to this program is contained in DoD Instruction 1000.04, “Federal Voting Assistance Program (FVAP),” which is publicly available at <http://www.esd.whs.mil/Portals/54/Documents/DD/issuances/dodi/100004p.pdf?ver=2017-12-01-105434-817>.

**Interim Final Rule Justification**

- DoD is issuing this rulemaking as an interim final rule and has determined that, under the Administrative Procedure Act (APA), 5 U.S.C. 553(b)(B), it would be impracticable, unnecessary, and contrary to the public interest to delay a final regulation until a public notice-and-comment process has been completed.

The conclusion of a public notice-and-comment period before the rule is finalized would be impracticable because it would impede timely execution of DoD's responsibilities under UOCAVA. Younger uniformed Service members and their family members who have not previously voted make up a large percentage of military voters and may need more explicit instructions on how to vote absentee. This includes understanding the absentee voting process or finding information on registration deadlines. As service members and their families are often stationed outside of the United States, and thus outside of their voting jurisdiction, physically getting to a polling location on Election Day may be impracticable.

Extensive outreach has already begun at [www.fvap.gov](http://www.fvap.gov) in preparation for this election cycle to provide specific and detailed voting information. Current outreach includes: identifying the eligible population of uniformed service members and their family members; ongoing efforts to communicate with potential enrollees about eligibility, enrollment, and key dates for enrolling in absentee voting; and FVAP's continuing work to ensure Service members, their eligible family members, and overseas citizens are aware of their right to vote and have the tools and resources to successfully do so from anywhere in the world.

Furthermore, the FVAP office has been working in coordination with the Military Services and federal agencies to inform the current population as absentee ballot voting began in December 2019. This 2020 election schedule requires this rule to be effective immediately for citizens voting under UOCAVA to be supported through enhanced voting assistance programs within the Federal departments and agencies.

The 2020 election cycle started with the February 11, 2020, New Hampshire Presidential Preference Primary and continues through the November 3, 2020, general election. Not having this rule in place would be contrary to the public interest for service members and their families.

For these reasons, DoD has determined that good cause exists for waiving proposed rulemaking and instead issuing an Interim Final Rule. DoD will consider public comments received on this Interim Final Rule in a subsequent Final Rule.

**Expected Impact of the Interim Final Rule**

The amendment of the current policies is intended to establish uniform

framework within the Government on how to interact and disseminate communications with the impacted public populations overseas. This includes maximizing awareness of UOCAVA eligibility, and providing resources to the impacted public populations. The goal of these changes is to maximize voting assistance effectiveness and outcomes, addressing known concerns impacting the public, ahead of this upcoming election cycle.

DoD believes these amendments will facilitate the Government's coordination role in providing voter assistance to absent uniformed service voters and overseas voters. This will support the government's efforts to implement a comprehensive program to cover all Executive Branch agencies and overseas citizens more broadly under UOCAVA.

**E.O. 12866, "Regulatory Planning and Review"; E.O. 13563, "Improving Regulation and Regulatory Review"; and E.O. 13771, "Reducing Regulation and Controlling Regulatory Costs"**

E.O.s 12866 and 13563 direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distribute impacts, and equity). E.O. 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This rule is not a "significant regulatory action," under Section 3(f) of E.O. 12866 and was not reviewed by the Office of Management and Budget. The rule is not expected to be an E.O. 13771 regulatory action, because it is not significant under E.O. 12866.

**Congressional Review Act, 5 U.S.C. 804(2)**

Under the Congressional Review Act, a major rule may not take effect until at least 60 days after submission to Congress of a report regarding the rule. A major rule is one that would have an annual effect on the economy of \$100 million or more, or have certain other impacts. This rule is not a major rule under the Congressional Review Act.

**Sec. 202, Public Law 104–4, "Unfunded Mandates Reform Act"**

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) (2 U.S.C. 1532) requires agencies assess anticipated costs and benefits before issuing any rule whose mandates require spending in any 1 year of \$100 million in 1995 dollars, updated annually for inflation. This rule will not

mandate any requirements for State, local, or tribal governments, nor will the rule affect private sector costs.

**Public Law 96–354, "Regulatory Flexibility Act" (5 U.S.C. 601)**

The DoD certifies that this rule is not subject to the Regulatory Flexibility Act (5 U.S.C. 601) because it would not, if promulgated, have a significant economic impact on a substantial number of small entities. Therefore, the Regulatory Flexibility Act, as amended, does not require us to prepare a regulatory flexibility analysis.

**Public Law 96–511, "Paperwork Reduction Act" (44 U.S.C. Chapter 35)**

It has been determined that 32 CFR part 233 does not impose reporting or recordkeeping requirements under the Paperwork Reduction Act of 1995.

**Executive Order 13132, "Federalism"**

Executive Order 13132 establishes certain requirements that an agency must meet when it promulgates a final rule that imposes substantial direct requirement costs on State and local governments, preempts State law, or otherwise has Federalism implications. This rule will not have a substantial effect on State and local governments.

**List of Subjects in 32 CFR Part 233**

Civil rights, Elections, Voting rights.

For the reasons stated in the preamble, the Department of Defense amends 32 CFR part 233 as follows:

**PART 233—FEDERAL VOTING ASSISTANCE PROGRAM (FVAP)**

- 1. The authority citation for part 233 is revised to read as follows:

**Authority:** E.O. 12642; 10 U.S.C. 1566a; 52 U.S.C. 20506; 52 U.S.C. Ch. 203.

- 2. Amend § 233.2 by:
  - a. In paragraph (b), removing the period at the end of the first sentence and adding ", and the United States Maritime Administration (MARAD) under agreement with the Department of Transportation."
  - b. Adding paragraph (d).

The addition reads as follows:

**§ 233.2 Applicability.**

\* \* \* \* \*

(d) United States Postal Service pursuant to 52 U.S.C. 20304(b)(2) and (4).

- 2. Amend § 233.6 by:
  - a. Adding paragraph (b)(5).
  - b. In paragraph (c)(1), after "Department of Health and Human Services," removing "are encouraged" and adding in its place " shall enter into

agreements with the Presidential designee".

The addition reads as follows:

**§ 233.6 Procedures.**

\* \* \* \* \*

(b) \* \* \*

(5) Establish a DoD Component-wide means to communicate effectively with and expeditiously disseminate voting information to Commanders, VAOs, and uniformed services and overseas DoD civilian members of the DoD Component and their voting age dependents. This communication effort should be coordinated with the FVAP.

\* \* \* \* \*

Dated: February 19, 2020.

**Morgan E. Park,**

*Alternate OSD Federal Register Liaison Officer, Department of Defense.*

[FR Doc. 2020–03615 Filed 3–5–20; 8:45 am]

**BILLING CODE 5001–06–P**

**DEPARTMENT OF DEFENSE**

**Office of the Secretary**

**32 CFR Part 269**

[Docket ID: DOD–2016–OS–0045]

**RIN 0790–AK88**

**Civil Monetary Penalty Inflation Adjustment**

**AGENCY:** Office of the Under Secretary of Defense (Comptroller), Department of Defense.

**ACTION:** Final rule.

**SUMMARY:** The Department of Defense is issuing this final rule to adjust each of its statutory civil monetary penalties (CMP) to account for inflation. The Federal Civil Penalties Inflation Adjustment Act of 1990, as amended by the Debt Collection Improvement Act of 1996 and the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015 (the 2015 Act), requires the head of each agency to adjust for inflation its CMP levels in effect as of November 2, 2015, under a revised methodology that was effective for 2016 and for each year thereafter.

**DATES:** This rule is effective March 6, 2020.

**FOR FURTHER INFORMATION CONTACT:**  
Kellie Allison, 703–614–0410.

**SUPPLEMENTARY INFORMATION:**

**Background Information**

The Federal Civil Penalties Inflation Adjustment Act of 1990, Public Law 101–410, 104 Stat. 890 (28 U.S.C. 2461, note), as amended by the Debt