

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.