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Issued on February 25, 2020.

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*Deputy Director for Strategic Initiatives,  
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## DEPARTMENT OF HOMELAND SECURITY

### U.S. Customs and Border Protection

#### 19 CFR Chapter I

#### Transportation Security Administration

#### 49 CFR Chapter XII

#### Notification of Arrival Restrictions Applicable to Flights Carrying Persons Who Have Recently Traveled From or Were Otherwise Present Within the Countries of the Schengen Area

**AGENCY:** U.S. Customs and Border Protection and U.S. Transportation Security Administration, Department of Homeland Security.

**ACTION:** Notification of arrival restrictions.

**SUMMARY:** This document announces the decision of the Secretary of Homeland Security (DHS) to direct all flights to the United States carrying persons who have recently traveled from, or were otherwise present within, the countries of the Schengen Area to arrive at one of the United States airports where the United States Government is focusing public health resources. There are twenty-six countries in the Schengen Area: Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, the Netherlands, Norway, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, and Switzerland. This document also modifies two notifications regarding decisions of the Secretary of DHS: To direct all flights to the United States carrying persons who have recently traveled from, or were otherwise present within, the People's Republic of China (excluding the Special Regions of Hong Kong and Macau) to arrive at one of the United States airports where the United States Government is focusing public health resources (effective February 2, 2020); and to direct all flights to the

United States carrying persons who have recently traveled from, or were otherwise present within, the Islamic Republic of Iran to arrive at one of the United States airports where the United States Government is focusing public health resources (effective March 2, 2020). This document also adds two additional airports to the list of airports where flights subject to the arrival restrictions are permitted to land—Boston Logan International Airport (BOS) and Miami International Airport (MIA).

**DATES:** Flights departing after 11:59 p.m. Eastern Daylight Time on Friday, March 13, 2020, and covered by the arrival restrictions regarding the countries of the Schengen Area are required to land at one of the airports identified in this document. These arrival restrictions will continue until cancelled or modified by the Secretary of DHS and notification is published in the **Federal Register** of such cancellation or modification.

**FOR FURTHER INFORMATION CONTACT:** Matthew S. Davies, Office of Field Operations, U.S. Customs and Border Protection (CBP) at 202-325-2073.

#### **SUPPLEMENTARY INFORMATION:**

#### **Background**

Coronaviruses are a large family of viruses that are common in many different species of animals, including camels, cattle, cats, and bats. While it is rare, animal coronaviruses can infect people, and then spread between people (human-to-human) such as with Middle East Respiratory Syndrome and Severe Acute Respiratory Syndrome. The United States Government is closely monitoring an outbreak of respiratory illness caused by human-to-human transmission of a novel (new) coronavirus (which has since been renamed "SARS-CoV-2" and causes the disease COVID-19), first identified in Wuhan City, Hubei Province, People's Republic of China.

The potential for widespread transmission of this virus by infected individuals seeking to enter the United States threatens the security of our transportation system and infrastructure, and the national security. Noting recent pronouncements by the World Health Organization (WHO) and the Centers for Disease Control and Prevention (CDC) for the novel coronavirus outbreak to assist in preventing the introduction, transmission, and spread of this communicable disease globally and in the United States, including the categorization by WHO of COVID-19 as a pandemic on March 11, 2020, DHS, in

coordination with CDC and other Federal, state and local agencies charged with protecting the American public, is implementing enhanced protocols to ensure that all travelers seeking to enter the United States with recent travel from, or who were otherwise recently present within, any of the countries of the Schengen Area are provided appropriate public health services.

The enhanced arrival protocols concerning travelers with recent travel from, or who were otherwise recently present within, the People's Republic of China, excluding the Special Administrative Regions of Hong Kong and Macau, identified in the documents published at 85 FR 6044 on February 4, 2020 and 85 FR 7214 on February 7, 2020, also remain in place in this notice, except that flights are permitted to land at two additional airports. The enhanced arrival protocols concerning travelers with recent travel from, or who were otherwise present within, the Islamic Republic of Iran, identified in the document published at 85 FR 12731 on March 4, 2020, also remain in place in this notice except that flights are permitted to land at two additional airports.

Enhanced traveler arrival protocols are part of a layered approach used with other public health measures already in place to detect arriving travelers who are exhibiting overt signs of illness. Related measures include reporting ill travelers identified by carriers during travel to appropriate public health officials for evaluation, and referring ill travelers arriving at a U.S. port of entry by CBP to appropriate public health officials in order to slow and prevent the introduction into, and transmission and spread of, communicable disease in the United States.

To ensure that travelers with recent presence in the countries of the Schengen Area are screened appropriately, DHS directs that all flights to the United States carrying persons who have recently traveled from, or were otherwise present within, the countries of the Schengen Area arrive at airports where enhanced public health services and protocols have been implemented. Although DHS will continue to work with carriers to ensure that they identify potential persons who traveled from, or who have otherwise recently been present within, the affected areas prior to boarding, carriers shall comply with the requirements of this document in all cases, including when such persons are identified after boarding but prior to takeoff.

On Friday, January 31, 2020, DHS posted a document on the **Federal Register** public inspection page, in

announcing the DHS Secretary's decision that arrival restrictions regarding the People's Republic of China (excluding the Special Administrative Regions of Hong Kong and Macau) would go into effect at 5 p.m. Eastern Daylight Time on Sunday, February 2, 2020, at seven airports. The document announcing this decision was published in the **Federal Register** on February 4, 2020 at 85 FR 6044. On Friday, February 7, 2020, DHS published a document adding two airports to the list of airports where flights subject to the arrival restrictions are permitted to land and describing when the arrival restrictions would include those airports. *See* 85 FR 7214. With this document, DHS is adding the following two additional airports to the list of airports where flights subject to the arrival restrictions are permitted to land: Boston Logan International Airport (BOS), and Miami International Airport (MIA).

As with actions related to the People's Republic of China and the Islamic Republic of Iran, DHS anticipates that airlines will be able to fully support implementation of these arrival restrictions.

**Notification of Arrival Restrictions Applicable to All Flights Carrying Persons Who Have Recently Traveled From or Were Otherwise Present Within the Countries of the Schengen Area**

Pursuant to 19 U.S.C. 1433(c), 19 CFR 122.32, 49 U.S.C. 114, and 49 CFR 1544.305 and 1546.105, DHS has the authority to limit the locations where all flights entering the U.S. from abroad may land. Under this authority and effective for flights departing after 11:59 p.m. ET on Friday March 13, 2020, I hereby direct all operators of aircraft to ensure that all flights carrying persons who have recently traveled from, or were otherwise present within, any of the countries of the Schengen Area only land at one of the following airports:

- John F. Kennedy International Airport (JFK), New York;
- Chicago O'Hare International Airport (ORD), Illinois;
- San Francisco International Airport (SFO), California;
- Seattle-Tacoma International Airport (SEA), Washington;
- Daniel K. Inouye International Airport (HNL), Hawaii;
- Los Angeles International Airport, (LAX), California;
- Hartsfield-Jackson Atlanta International Airport (ATL), Georgia;
- Washington-Dulles International Airport (IAD), Virginia;

- Newark Liberty International Airport (EWR), New Jersey;
- Dallas/Fort Worth International Airport (DFW), Texas;
- Detroit Metropolitan Airport (DTW), Michigan;
- Boston Logan International Airport (BOS), Massachusetts; and
- Miami International Airport (MIA), Florida.

This direction considers a person to have recently traveled from, or otherwise been present within, a country of the Schengen Area if that person departed from, or was otherwise present within, a country of the Schengen Area within 14 days of the date of the person's entry or attempted entry into the United States. The Schengen Area consists of the following countries: Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, and Switzerland.

For purposes of this document, crew and flights carrying only cargo (*i.e.*, no passengers or non-crew) are excluded from the applicable measures set forth in this notice.

This direction is subject to any changes to the airport landing destination that may be required for aircraft and/or airspace safety, as directed by the Federal Aviation Administration.

This list of affected airports may be modified by the Secretary of Homeland Security, in consultation with the Secretary of Health and Human Services and the Secretary of Transportation. This list of affected airports may be modified by an updated publication in the **Federal Register** or by posting an advisory to follow at [www.cbp.gov](http://www.cbp.gov). The restrictions will remain in effect until superseded, modified, or revoked by publication in the **Federal Register**.

For purposes of this **Federal Register** document, "United States" means the States of the United States, the District of Columbia, and territories and possessions of the United States (including Puerto Rico, the U.S. Virgin Islands, American Samoa, the Commonwealth of the Northern Mariana Islands, and Guam).

**Chad F. Wolf,**

*Acting Secretary, U.S. Department of Homeland Security.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9888]

RIN 1545-BN18

**Guidance Under Section 355(e) Regarding Predecessors, Successors, and Limitation on Gain Recognition; Guidance Under Section 355(f); Correcting Amendment**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to Treasury Decision 9888, which was published in the **Federal Register** on Wednesday, December 18, 2019. Treasury Decision 9888 contained final regulations providing guidance regarding the distribution by a distributing corporation of stock or securities of a controlled corporation without the recognition of income, gain, or loss.

**DATES:** This correction is effective on March 17, 2020. For dates of applicability, see § 1.355-8(i).

**FOR FURTHER INFORMATION CONTACT:** W. Reid Thompson, (202) 317-5024, or Richard K. Passales, (202) 317-5024 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9888) that are the subject of this correction are issued under section 355 of the Internal Revenue Code.

**Need for Correction**

As published December 18, 2019 (84 FR 69308), the final regulations (TD 9888; FR Doc. 2019-27110) contained 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 amendment:

**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 1.355-8 is amended by revising the seventh sentence of paragraph (h)(8)(ii)(A) to read as follows: