

Attached Documents and Document Types) of the EDGAR Filer Manual, Volume II: “EDGAR Filing.”

In EDGAR Release 20.3, the EDGAR system disallows the IFRS–2018 taxonomy and DEI–2018 taxonomy versions and linkbases of RR–2018 taxonomy since two versions of both IFRS and DEI taxonomies are usually maintained, which are currently the 2020 and 2019 versions. The linkbases of the RR–2018 taxonomy depend on the DEI–2018 taxonomy, which is being removed. Please see <https://www.sec.gov/info/edgar/edgartaxonomies.shtml> for the complete list of supported standard taxonomies.

Along with the adoption of the Filer Manual, we are amending 17 CFR 232.301 to provide for the incorporation by reference into the Code of Federal Regulations of the current revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51.

The updated EDGAR Filer Manual is available for website viewing and printing; the address for the Filer Manual is <https://www.sec.gov/info/edgar/edmanuals.htm>. You may also obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m.

Because the Filer Manual and the corresponding rule and form amendments relate solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (“APA”).<sup>5</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>6</sup> do not apply.

The effective date for the updated Filer Manual and the related rule and form amendments is November 3, 2020. In accord with the APA,<sup>7</sup> we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of the updated Filer Manual with the related system upgrades.

#### STATUTORY BASIS

We are adopting the amendments to Regulation S–T under the authority in Sections 6, 7, 8, 10, and 19(a) of the

Securities Act of 1933,<sup>8</sup> Sections 3, 12, 13, 14, 15, 15B, 23, and 35A of the Securities Exchange Act of 1934,<sup>9</sup> Section 319 of the Trust Indenture Act of 1939,<sup>10</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>11</sup>

#### List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

#### TEXT OF THE AMENDMENTS

In accordance with the foregoing, title 17, chapter II of the Code of Federal Regulations is amended as follows:

#### PART 232 REGULATION S–T— GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS

- 1. The authority citation for part 232 continues to read in part as follows:

**Authority:** 15 U.S.C. 77c, 77f, 77g, 77h, 77j, 77s(a), 77z–3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a–6(c), 80a–8, 80a–29, 80a–30, 80a–37, 7201 *et seq.*; and 18 U.S.C. 1350, unless otherwise noted.

\* \* \* \* \*

- 2. Section 232.301 is revised to read as follows:

#### § 232.301 EDGAR Filer Manual.

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets forth the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,” Version 35 (January 2020). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 54 (September 2020). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. You must comply with these requirements in order for documents to be timely received and accepted. The EDGAR Filer Manual is available for website viewing and printing; the address for the Filer Manual is <https://www.sec.gov/info/edgar/edmanuals.htm>. You can obtain paper copies of the EDGAR Filer Manual at the following address: Public

Reference Room, U.S. Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549, on official business days between the hours of 10 a.m. and 3 p.m. You can also inspect the document at the National Archives and Records Administration (“NARA”). For information on the availability of this material at NARA, email [fedreg.legal@nara.gov](mailto:fedreg.legal@nara.gov), or go to: <https://www.archives.gov/federal-register/cfr/ibr-locations.html>.

By the Commission.

Dated: September 18, 2020.

**Vanessa A. Countryman,**  
Secretary.

[FR Doc. 2020–22391 Filed 11–2–20; 8:45 am]

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#### DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

#### 26 CFR Part 1

[TD 9901]

RIN 1545–BO55

#### Deduction for Foreign-Derived Intangible Income and Global Intangible Low-Taxed Income; Correction

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

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains corrections to the final regulations (Treasury Decision 9901) that were published in the **Federal Register** on Wednesday July 15, 2020. Treasury Decision 9901 contained final regulations that provide guidance regarding the deduction for foreign-derived intangible income (FDII) and global intangible low-taxed income (GILTI) and for coordinating the deduction for FDII and GILTI with other provisions in the Internal Revenue Code.

**DATES:** These corrections are effective on November 2, 2020. For dates of applicability, see §§ 1.250–1(b) and 1.861–8(h).

**FOR FURTHER INFORMATION CONTACT:** Brad McCormack at (202) 317–6911 and Lorraine Rodriguez at (202) 317–6726 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background

The final regulations (TD 9901) that are the subject of this correction are under sections 250 and 861 of the Internal Revenue Code.

<sup>5</sup> 5 U.S.C. 553(b)(A).

<sup>6</sup> 5 U.S.C. 601 through 612.

<sup>7</sup> 5 U.S.C. 553(d) (3).

<sup>8</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s (a).

<sup>9</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78o–4, 78w, and 78ll.

<sup>10</sup> 15 U.S.C. 77sss.

<sup>11</sup> 15 U.S.C. 80a–8, 80a–29, 80a–30, and 80a–37.

## Need for Correction

As published on July 15, 2020 (85 FR 43042) the final regulations (TD 9901) contain errors that need to be corrected.

## Correction of Publication

Accordingly, the final regulations (TD 9901) that were the subject of FR Doc. 2020–14649, published at 85 FR 43042 (July 15, 2020), are corrected as follows:

1. On page 43044, third column, the third through the fifth, and the ninth line from the top of the last partial paragraph, and page 43045, first column, the first line from the top of the first partial paragraph, the language “taken into account in determining the taxable income limitation in section 250(a)(2),” is corrected to read “taken into account for coordinating taxable income limitations (including the taxable income limitation in section 250(a)(2)),” and the language “if the method is applied consistently for all taxable” is corrected to read “if the same method is applied consistently for all relevant Code sections and for all taxable”.

2. On page 43071, first column, the third and eighth and ninth line from the top of the last partial paragraph from the bottom, the text “years beginning before January 1, 2021,” is corrected to read “years beginning on or after January 1, 2018, and before January 1, 2021,” and the text “provisions in § 1.250(b)–4(d)(3) or § 1.250(b)–5(e)(4)” is corrected to read “provisions in § 1.250(b)–4(d)(3) or § 1.250(b)–5(e)(4), but once applied, taxpayers must apply the final regulations for all subsequent taxable years beginning before January 1, 2021”.

3. On page 43071, second column, amend the first partial paragraph by adding at the end of the paragraph the text: “The final regulations also make conforming amendments to § 1.861–8 in relation to the finalization of the regulations under section 250. Consistent with the general applicability date for §§ 1.250(a)–1 through 1.250(b)–6, these amendments apply to taxable years beginning on or after January 1, 2021. For taxable years beginning before January 1, 2021, taxpayers may allocate and apportion deductions for purposes of determining deduction eligible income and foreign-derived deduction eligible income by allocating and apportioning deductions in accordance with the principles of §§ 1.861–8 through 1.861–17. No inference is intended as to whether other approaches for allocating and apportioning deductions for purposes of

section 250(b) may be considered to result in properly allocable deductions.”

### Crystal Pemberton,

Senior Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2020–22996 Filed 11–2–20; 8:45 am]

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## DEPARTMENT OF COMMERCE

### Patent and Trademark Office

#### 37 CFR Part 6

[Docket No. PTO–T–2020–0037]

RIN 0651–AD49

### International Trademark Classification Changes

**AGENCY:** United States Patent and Trademark Office, Department of Commerce.

**ACTION:** Final rule.

**SUMMARY:** The United States Patent and Trademark Office (USPTO) issues this final rule to incorporate classification changes adopted by the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks (Nice Agreement). These changes are listed in the International Classification of Goods and Services for the Purposes of the Registration of Marks (Nice Classification), which is published by the World Intellectual Property Organization (WIPO), and will become effective on January 1, 2021.

**DATES:** This rule is effective on January 1, 2021.

**FOR FURTHER INFORMATION CONTACT:** Catherine Cain, Office of the Deputy Commissioner for Trademark Examination Policy, at 571–272–8946, or by email at [TMFRNotices@uspto.gov](mailto:TMFRNotices@uspto.gov).

#### SUPPLEMENTARY INFORMATION:

*Purpose:* As noted above, this final rule incorporates classification changes adopted by the Nice Agreement that will become effective on January 1, 2021. Specifically, this rule adds new services to or deletes existing services from two class headings to further define the types of services appropriate to the class.

*Summary of Major Provisions:* The USPTO is revising § 6.1 of 37 CFR part 6 to incorporate classification changes and modifications, as listed in the Nice Classification (11th ed., ver. 2021), published by WIPO, which will become effective on January 1, 2021.

The Nice Agreement is a multilateral treaty, administered by WIPO, that

establishes the international classification of goods and services for the purposes of registering trademarks and service marks. As of September 1, 1973, this international classification system is the controlling system used by the United States, and it applies, for all statutory purposes, to all applications filed on or after September 1, 1973, and their resulting registrations. See 37 CFR 2.85(a). Every signatory to the Nice Agreement must utilize the international classification system.

Each state party to the Nice Agreement is represented in the Committee of Experts of the Nice Union (Committee of Experts), which meets annually to vote on proposed changes to the Nice Classification. Any state that is a party to the Nice Agreement may submit proposals for consideration by the other members of the Committee of Experts in accordance with agreed-upon rules of procedure. Proposals are currently submitted on an annual basis to an electronic forum on the WIPO website, commented upon, modified, and compiled by WIPO for further discussion and voting at the annual Committee of Experts meeting.

In 2013, the Committee of Experts began annual revisions to the Nice Classification. The annual revisions, which are published electronically and enter into force on January 1 each year, are referred to as versions and identified by edition number and the year of the effective date (e.g., “Nice Classification, 10th edition, version 2013” or “NCL 10–2013”). Each annual version includes all changes adopted by the Committee of Experts since the adoption of the previous version. The changes consist of: (1) The addition of new goods and services to, and deletion of goods and services from, the Alphabetical List, and (2) any modifications to the wording in the Alphabetical List, the class headings, and the explanatory notes that do not involve the transfer of goods or services from one class to another. New editions of the Nice Classification continue to be published electronically every five years and include all changes adopted since the previous annual version, as well as goods or services transferred from one class to another or new classes that have been created since the previous edition.

Due to the worldwide impact of COVID–19, the International Bureau (IB) at WIPO announced on March 12, 2020, that the 30th session of the Committee of Experts, originally scheduled to be held in Geneva, Switzerland, from April 27, 2020, to May 1, 2020, would not be convened in person as planned. In order to maintain the revision cycle of the Nice Classification as much as possible,