

(preventive controls for animal food rule). In § 507.3, we included the definition of a qualified auditor. In the definition, we provided examples of qualified auditors. Paragraph 2 of the definition reads “An audit agent of a certification body that is accredited in accordance with regulations in part 1, subpart M of this chapter.” At the time the final rule published, paragraph 2 referred to a provision in a future final rule: “Accreditation of Third-Party Certification Bodies to Conduct Food Safety Audits to Issue Certifications” (third-party certification rule). In the preamble to the preventive controls for animal food rule, we stated that we would publish a document in the **Federal Register** announcing the effective date of paragraph (2) once we finalized the third-party certification rule (80 FR 55908 at 55954).

The final third-party certification rule (80 FR 74569) published in the **Federal Register** on November 27, 2015, with an effective date of January 26, 2016. This document announces that the effective date for paragraph 2 in the definition of qualified auditor in § 117.3 (80 FR 55098 at 56147) and § 507.3 (80 FR 56170 at 56339) is September 19, 2016.

Dated: September 14, 2016.

Leslie Kux,

Associate Commissioner for Policy.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9773]

RIN 1545-BM70

Country-by-Country Reporting; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9773) that were published in the **Federal Register** on Thursday, June 30, 2016 (81 FR 42482). This document contains final regulations that require annual country-by-country reporting by certain United States persons that are the ultimate parent entity of a multinational enterprise group.

DATES: This correction is effective September 19, 2016 and is applicable on or after June 30, 2016.

FOR FURTHER INFORMATION CONTACT: Melinda E. Harvey of the Office of

Associate Chief Counsel (International) at (202) 317-6934 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9773) that are the subject of this correction are under section 1.6038-4 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9773) contain errors that may prove to be misleading and are in need of clarification.

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 1.6038-4 is amended by revising paragraph (d)(3)(iv) to read as follows:

§ 1.6038-4 Information returns required of certain United States persons with respect to such person's U.S. multinational enterprise group.

* * * * *

(d) * * *

(3) * * *

(iv) *Income tax paid and accrued tax expense of permanent establishment.* In the case of a constituent entity that is a permanent establishment, the amount of income tax paid and the amount of accrued tax expense referred to in paragraphs (d)(2)(iv) and (v) of this section should not include the income tax paid or tax expense accrued by the business entity of which the permanent establishment would be a part, but for the third sentence of paragraph (b)(2) of this section, in that business entity's tax jurisdiction of residence on the income derived by the permanent establishment.

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Martin V. Franks,

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

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 66

[Docket ID: DOD-2011-OS-0099]

RIN 0790-A178

Qualification Standards for Enlistment, Appointment, and Induction

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

ACTION: Final rule.

SUMMARY: This rule updates policies and responsibilities for basic entrance qualification standards for enlistment, appointment, and induction into the Armed Forces and delegates the authority to specify certain standards to the Secretaries of the Military Departments. It establishes the age, aptitude, character/conduct, citizenship, dependents, education, medical, physical fitness, and other disqualifying conditions that are causes for rejection from military service. Other standards may be prescribed in the event of mobilization or national emergency. This rule sets standards designed to ensure that individuals under consideration for enlistment, appointment, and/or induction are able to perform military duties successfully, and to select those who are the most suitable for Service life.

DATES: *Effective Date:* This rule is effective on October 19, 2016.

FOR FURTHER INFORMATION CONTACT: Dennis J. Drogo, (703) 697-9268.

SUPPLEMENTARY INFORMATION:

Public Comments and Responses

On March 27, 2015 (80 FR 16269-16277), the Department of Defense published an interim final rule titled “Qualification Standards for Enlistment, Appointment, and Induction” for a 60-day public comment period. The comment period ended on May 26, 2015. Three public comments were received. This section addresses those comments.

Comment 1: “Abstain: the area were I live is not for emergency personnel conducting business that should be known as unwanted security.”

Response: The Department of Defense thanks the commenter for the comment. No changes were made to the final rule as a result.

Comment 2: A 16-year veteran of the Air Force is in favor of having a qualified Armed Service to serve our country but, the commenter thinks interviews should be a part of the