

the model report provided in paragraph (e)(2) of this section. X checks the box in line 6 of its section 6435 taxpayer's report and identifies the corresponding first taxpayer's report it filed for the quarterly tax period ending June 30, 2026, thereby revoking the first taxpayer's report to the extent of the 5,000 gallons of dyed diesel fuel.

Because X has met the conditions under paragraph (d) of this section and filed a claim for refund in accordance with paragraph (f) of this section, X is allowed a refund of the section 4081 tax (including the LUST tax) that it paid to the IRS on the June 25, 2026, removal of the 5,000 gallons of diesel fuel that it later reentered, dyed, and removed.

(i) *Applicability date.* This section applies to removals of eligible dyed fuel occurring on or after December 31, 2025.

(j) *Expiration date.* This section expires on the earlier of May 1, 2029, or the date of any statutory change that would appropriate funds for the payment of claims under section 6435 to persons other than the taxpayer that paid the section 4081 tax to which the claim relates.

Frank J. Bisignano,
Chief Executive Officer.

Approved: April 6, 2026.

Kenneth J. Kies,
Assistant Secretary of the Treasury (Tax Policy).

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POSTAL SERVICE

39 CFR Part 111

Overweight and Oversize Items Fee Application

AGENCY: Postal Service.

ACTION: Final rule.

SUMMARY: The Postal Service is amending *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM®) subsection 601.1.2.3 to revise the application of the overweight and oversize fee.

DATES: *Effective Date:* July 12, 2026.

FOR FURTHER INFORMATION CONTACT: Catherine Knox at (202) 268-5636, William Craig at (540) 416-8057, or Garry Rodriguez at (202) 268-7281.

SUPPLEMENTARY INFORMATION: On March 25, 2026, the Postal Service published a notice of proposed rulemaking (91 FR 14490) to revise the application of the overweight and oversize fee. The Postal Service did not receive any formal comments. However, the Postal Service is making clarification to provide that in

addition to overweight and oversize items found in the postal network, the fee would also apply to overweight or oversize items reported in a manifest.

The Postal Service is revising the application of the overweight and oversize fee. Except for overweight or oversize items that are discovered during a retail transaction and returned to the mailer, all other retail and commercial paid overweight or oversize items reported in a manifest or found in the postal network will be assessed the \$200 overweight or oversize fee. When applicable, the fee must be paid before release of the item back to the mailer or addressee.

The Postal Service adopts the described changes to *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM), incorporated by reference in the *Code of Federal Regulations*. We will publish an appropriate amendment to 39 CFR part 111 to reflect these changes.

List of Subjects in 39 CFR Part 111

Administrative practice and procedure, Postal Service.

Accordingly, the Postal Service amends *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM), incorporated by reference in the Code of Federal Regulations as follows (see 39 CFR 111.1):

PART 111—[AMENDED]

■ 1. The authority citation for 39 CFR part 111 continues to read as follows:

Authority: 5 U.S.C. 552(a); 13 U.S.C. 301-307; 18 U.S.C. 1692-1737; 39 U.S.C. 101, 401-404, 414, 416, 3001-3018, 3201-3220, 3401-3406, 3621, 3622, 3626, 3629, 3631-3633, 3641, 3681-3685, and 5001.

■ 2. Revise *Mailing Standards of the United States Postal Service*, Domestic Mail Manual (DMM) as follows:

Mailing Standards of the United States Postal Service, Domestic Mail Manual (DMM)

* * * * *

600 Basic Standards for All Mailing Services

601 Mailability

1.0 General Standards

* * * * *

1.2 Overweight Items or Oversize Items

1.2.1 Description

[Revise the last sentence of 1.2.1 to read as follows:]

* * * Any item exceeding the 70-pound weight or 130-inch dimensional

maximum limits is nonmailable and if reported in a manifest or found in the postal network assessed a fee as provided under 1.2.3, and when applicable must be secured for pick-up by the mailer or addressee.

* * * * *

1.2.3 Fee

[Revise the text of 1.2.3 to read as follows:]

Except for an overweight or oversize item discovered during a retail transaction and returned to the mailer, all other retail and commercial paid overweight or oversize items reported in a manifest or found in the postal network will be assessed the overweight or oversize item fee of \$200. When applicable, the fee must be paid before release of the item to the mailer or addressee. The \$200 overweight or oversize item fee may be paid by any authorized retail payment method or through USPS Ship.

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Kevin Rayburn,
Attorney, Ethics & Legal Compliance.

[FR Doc. 2026-08515 Filed 4-30-26; 8:45 am]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 300

[RTID 0648-XF353; Docket No. 260428-0118]

Pacific Halibut Fisheries of the West Coast; 2026 Catch Sharing Plan and Recreational Fishery Management Measures

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Final rule.

SUMMARY: This final rule approves changes to the Pacific Halibut Catch Sharing Plan (CSP) for the International Pacific Halibut Commission's (IPHC) Regulatory Area 2A off Washington, Oregon, and California. In addition, the rule implements management measures for the 2026 recreational fisheries in Regulatory Area 2A, including the recreational fishery season open dates and subarea allocations for Regulatory Area 2A. These actions are intended to conserve Pacific halibut, while providing additional angler opportunity to achieve the Regulatory Area 2A allocation set by the IPHC.