

- (iv) Validated methods and instructions for reprocessing of any reusable components; and
- (v) The shelf-life of the device.

Grace R. Graham,

Deputy Commissioner for Policy, Legislation, and International Affairs.

[FR Doc. 2026–14987 Filed 7–23–26; 8:45 am]

BILLING CODE 4164–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 20

[TD 10050]

RIN 1545–BQ88

Revising Qualified Domestic Trust Regulations Under Section 2056A To Update Outdated References and Procedures; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correcting amendments.

SUMMARY: This document contains corrections to Treasury Decision 10050 published in the **Federal Register** on Friday, July 10, 2026. Treasury Decision 10050 contains final regulations that amend the Federal estate tax regulations applicable to estates of decedents passing property to or for the benefit of a noncitizen spouse in a domestic trust that satisfies all of the requirements under applicable Federal tax law and regulations to be a qualified domestic trust and for which the executor of the decedent's estate has made a qualified domestic trust election.

DATES:

Effective date: These corrections are effective on July 24, 2026.

Applicability dates: For dates of applicability, see §§ 20.2056A–2(e), 20.2056A–4(e), 20.2056A–11(e), and 20.2056A–13.

FOR FURTHER INFORMATION CONTACT: Donna Douglas at 202–317–6859 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 10050) subject to these corrections are issued under sections 2056A(a)(2), 2056A(e), and 7805(a) of the Internal Revenue Code.

List of Subjects in 26 CFR Part 20

Estate taxes, Reporting and recordkeeping requirements.

Correction to the Regulations

Accordingly, 26 CFR part 20 is corrected by making the following correcting amendments:

PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

■ **Paragraph 1.** The authority citation for part 20 continues to read in part as follows:

Authority: 26 U.S.C. 7805.

§ 20.2056A–2 [Amended]

■ **Par. 2.** Section 20.2056A–2 is amended:

■ **a.** In paragraph (d)(1)(i)(B)(2), in the form, by removing the language “as defined in section 2056A” and adding the language “as defined in section 2056A(a)” in its place.

■ **b.** In paragraph (d)(1)(i)(C)(2), in the form:

■ **i.** By removing the zip code “20224” and adding the zip code “20024” in its place.

■ **ii.** By removing the word “Applicants” and adding the word “Applicant” in its place.

■ **c.** In paragraph (d)(1)(i)(C)(3), in the form, by removing the language “from the expiration date” and adding the language “from the expiry date” in its place.

Oluwafunmilayo Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2026–15008 Filed 7–23–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF DEFENSE

32 CFR Part 195

[Docket ID: DOD–2026–OS–0595]

RIN 0790–AM02

Nondiscrimination in Federally Assisted Programs of the Department of Defense—Effectuation of Title VI of the Civil Rights Act of 1964; Amendment

AGENCY: Office of the Under Secretary of War for Personnel and Readiness, Department of Defense (DoD).

ACTION: Final rule.

SUMMARY: This rule amends DoD regulations to eliminate disparate-impact liability. These amendments align DoD's regulations with Title VI and current DoD policy, avoid constitutional concerns, and serve the public interest. By reducing regulatory

burden, they also minimize compliance costs and ensure appropriate stewardship of taxpayer dollars. In addition, these revisions conform to Executive Order 14281. Finally, this rule also makes minor technical updates to correct outdated provisions.

DATES: This rule is effective on July 24, 2026.

FOR FURTHER INFORMATION CONTACT:

Lauren Lafaye-Benson at 703–571–9287; email: lauren.e.lafaye-benson.civ@mail.mil.

SUPPLEMENTARY INFORMATION:

I. Background

DoD is amending its regulations implementing Title VI, 42 U.S.C. 2000d–1, to more closely align them to the statute, which prohibits intentionally discriminatory conduct, *see* 42 U.S.C. 2000d. There are serious statutory and constitutional concerns with DoD's current Title VI regulations because the current regulations go beyond intentional discrimination by prohibiting conduct that has an unintentional disparate impact. This rule accordingly rescinds those portions of the regulations, which are in considerable tension with both the statute and the Constitution and do not sufficiently serve the public interest.

Specifically, this rule rescinds in full 32 CFR 195.4(b)(2), which prohibits the use of “criteria or methods of administration which have the effect of subjecting individuals to discrimination because of their race, color, or national origin” This rule also rescinds 32 CFR 195.4(b)(4), which permits and, in some instances, requires affirmative-action programs based on race, color, or national origin. Additionally, this rule eliminates the use of the phrase “or effect” in 32 CFR 195.4(b)(1)(iii). This rule also rescinds the full text of 32 CFR 195.4(b)(5), which addresses employment practices subject to Federal financial assistance. Finally, this rule makes minor technical corrections.

The rule's revisions also conform to Executive Order 14281, *Restoring Equality of Opportunity and Meritocracy*, 90 FR 17537 (Apr. 23, 2025). That Order states that “[i]t is the policy of the United States to eliminate the use of disparate-impact liability in all contexts to the maximum degree possible to avoid violating the Constitution, Federal civil rights laws, and basic American ideals.” *Id.* at 17537. Although DoD would take this action independent of Executive Order 14281, the Order supports this action.

These amendments also better align DoD's regulations with current agency policy. Consistent with Executive Order