taxable year and $50x of FC's previously taxed earnings and profits for its 2024 taxable year. Under paragraph (b)(6)(ii) of this section and § 1.861–20(d)(3)(i)(B), $100x of the foreign gross income related to the $150x distribution is assigned to the statutory grouping for the portion of the distribution attributable to post-06/28/25 section 951A PTEP, and $50x is assigned to the residual grouping for the portion of the distribution attributable to other earnings and profits. Under paragraph (b)(6)(ii) of this section and § 1.861–20(f), $20x of the $30x of Country X withholding tax ($30x × $100x/$150x) is allocated and apportioned to the statutory grouping, and the remaining $10x ($30x × $50x/$150x) is allocated and apportioned to the residual grouping.

(C) *Disallowance of foreign tax credits.* Under section 960(d)(4) and paragraph (b)(6)(i)(A) of this section, $2x (that is, 10 percent) of the $20x of foreign tax credits otherwise allowable to USP under section 901 with respect to the $20x of Country X withholding tax allocated and apportioned to the statutory grouping is disallowed.

(iii) *Alternative facts—Distribution before June 28, 2025.* The facts are the same as in paragraph (e)(3)(i) of this section, except that the $150x distribution occurs on February 1, 2025. The result is the same as in paragraph (e)(3)(ii) of this section.

(4) *Example 4: Foreign tax credit disallowance under section 960(d)(4) for foreign income taxes deemed paid under section 960(b)*—(i) *Facts.* The facts are the same as in paragraph (e)(3)(i) of this section (*Example 3*), except as follows. FC1 owns all the stock of FC2, a Country Y entity that is a controlled foreign corporation and uses the U.S. dollar as its functional currency. FC2 uses the calendar year as its taxable year. As of January 1, 2027, FC1 does not have any accumulated earnings and profits and FC2's accumulated earnings and profits are entirely comprised of $100x of post-06/28/25 section 951A PTEP within the annual PTEP account in the section 951A category for its 2026 taxable year. On January 1, 2027, FC2 distributes $100x to FC1 (distribution 1), which is treated as a distribution of property for both Country Y law and Federal income tax purposes. Country Y imposes a withholding tax (as defined in section 901(k)(1)(B)) of $20x with respect to distribution 1. FC1 subsequently distributes $80x to USP (distribution 2), which is a section 959(a) distribution. Country X does not impose any withholding tax with respect to distribution 2. Neither FC1 nor FC2 has items of income, gain, deduction, or loss for its 2027 taxable year. For its 2027 taxable year, USP claims the foreign tax credit under section 901.

(ii) *Analysis*—(A) *Distribution 1.* Under section 959(c) and § 1.959–3(b), distribution 1 constitutes a distribution of $100x of FC2's previously taxed earnings and profits. Under paragraph (c)(3) of this section, FC1's post-06/28/25 section 951A PTEP within the annual PTEP account in the section 951A category for its 2026 taxable year is increased by $100x but reduced by the $20x of Country Y withholding tax that is allocated and apportioned to the post-06/28/25 section 951A PTEP under § 1.960–1(d)(3)(ii). FC1's PTEP group taxes with respect to its post-06/28/25 section 951A PTEP within the annual PTEP account in the section 951A category for its 2026 taxable year are increased by $20x under paragraph (d) of this section.

(B) *Distribution 2.* Under section 959(c) and § 1.959–3(b), distribution 2 constitutes a distribution of $80x of FC1's previously taxed earnings and profits. Under paragraph (b)(4) of this section, USP's proportionate share of FC1's PTEP group taxes is $20x. Under section 960(d)(4) and paragraph (b)(6)(i)(B) of this section, $2x (that is, 10 percent) of the $20x of foreign tax credits otherwise allowable to USP under section 901 with respect to FC1's $20x of PTEP group taxes deemed paid by USP under section 960(b)(1) is disallowed.

■ **Par. 8.** Section 1.960–7 is amended by:

■ 1. In paragraph (a), removing the language ''paragraph (b)'' and adding ''paragraphs (b) and (c)'' in its place; and

■ 2. Adding paragraph (c).

The addition reads as follows:

§ 1.960–7 Applicability dates.

* * * * *

(c) Section 1.960–3(b)(6) applies to foreign income taxes paid or accrued (or deemed paid under section 960(b)(1)) with respect to an amount excluded from gross income under section 959(a) by reason of an inclusion in gross income under section 951A(a), to the extent the inclusion occurs in a taxable year of a United States shareholder ending after June 28, 2025. Section 1.960–3(c)(2) applies to taxable years of foreign corporations ending with or within taxable years of United States shareholders ending after June 28, 2025. For taxable years of foreign corporations ending on or after December 4, 2018, and beginning before the taxable year described in the preceding sentence, *see* § 1.960–3(c)(2) as contained in 26 CFR part 1 revised as of April 1, 2026.

■ **Par. 9.** Section 1.987–11 is amended by revising paragraph (c)(3)(ii) to read as follows:

§ 1.987–11 Suspended section 987 loss relating to certain elections; loss-to-the-extent-of-gain rule.

* * * * *

(c) * * *

(3) * * *

(ii) *Owner is a CFC.* For purposes of applying paragraph (c)(2) of this section with respect to an owner that is a CFC, suspended section 987 loss and gross income of a member of the owner's controlled group is determined by reference to the member's suspended section 987 loss and gross income for its taxable year ending with or within the owner's required year described in section 898(c)(1).

* * * * *

Frank J. Bisignano,

Chief Executive Officer.

[FR Doc. 2026–15614 Filed 7–31–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Part 75

[Docket No. MSHA–2025–0084]

RIN 1219–AC21

Ventilation Plan Approval Criteria

AGENCY: Mine Safety and Health Administration, Department of Labor.

ACTION: Proposed rule; reopening of comment period and notice of public hearing.

SUMMARY: In response to a public request, the Mine Safety and Health Administration (MSHA) is reopening the rulemaking record and is scheduling a virtual public hearing on the Agency's proposed rule published on July 1, 2025, titled, ''*Ventilation Plan Approval Criteria.*''

DATES:

Reopening of the comment period: MSHA is reopening the comment period for the proposed rule published on July 1, 2025 (90 FR 28443) for additional public comments. All new comments must be received or postmarked by 11:59 p.m. Eastern Time on September 30, 2026.

Public Hearing: The virtual public hearing will be held on September 16, 2026. Information on how to participate is listed below under **SUPPLEMENTARY INFORMATION.**

ADDRESSES: You may submit comments and informational materials, identified by Docket No. MSHA–2025–0084, electronically at *https://www.regulations.gov.* Follow the online instructions for making electronic submissions. You should not include personal or proprietary information that you do not wish to disclose publicly. If you mark parts of a comment as ''business confidential'' information, MSHA will not post those parts of the comment. Otherwise, MSHA will post all comments without change, including any personal information provided. MSHA cautions against submitting personal information. Interested parties may present verbal testimony at the virtual public hearing. For more information on the public hearing, see **SUPPLEMENTARY INFORMATION.**

FOR FURTHER INFORMATION CONTACT: Corliss A. Josephs-Conway, Acting Director, Office of Standards, Regulations, and Variances, MSHA at 202–693–9440 (voice). This is not a toll-free number.

SUPPLEMENTARY INFORMATION:

I. Background

On July 1, 2025, MSHA published the proposed rule, ''*Ventilation Plan Approval Criteria*'' (90 FR 28443). The proposal would eliminate the authority given to the District Manager in 30 CFR 75.371 to require additional provisions in ventilation control plans. The proposed rule opened a 30-day public comment period, that was extended an additional 30 days, until September 2, 2025 (90 FR 34406). During the comment period, MSHA received a request for a public hearing on the proposed rule. MSHA is reopening the comment period on the proposal and announcing a virtual public hearing to allow industry, labor, and other interested parties an additional opportunity to present oral statements, written comments, and other information on the proposed rule.

II. Virtual Public Hearing

MSHA will hold a fully virtual public hearing to accept comments from the public on the proposed rule, ''*Ventilation Plan Approval Criteria*'' (90 FR 28443), on September 16, 2026. The event will begin at 9:00 a.m. Eastern Time and will end after the last presenter speaks.

Date and time	Virtual meeting access	Contact number
September 16, 2026, 9:00 a.m. Eastern Time.	Virtual meeting accessible online at: *https://msha.gov/regulations/rulemaking/roof-control-and-ventilation-public-hearings.*	202–693–9440

The virtual public hearing will begin with an opening statement from MSHA, followed by an opportunity for members of the public to make oral presentations. Speakers and other attendees may present information to MSHA for inclusion in the rulemaking record. The hearing will be conducted in an informal manner. Formal rules of evidence and cross examination will not apply.

Those who wish to speak during the virtual public hearing are asked to register at: *https://msha.gov/regulations/rulemaking/roof-control-and-ventilation-public-hearings.* Speakers should register by 11:59 p.m. Eastern Time on September 11, 2026. If you do not register in advance and you wish to speak, you will be called after all those who registered have spoken.

A verbatim transcript of the hearing will be prepared and made a part of the rulemaking record. A copy of the transcript will be available to the public. MSHA will make the transcript available at *https://www.regulations.gov.*

III. Request for Comments

MSHA is interested in receiving comments from all members of the mining community and all interested stakeholders. MSHA will accept comments from any interested party, including those not presenting oral statements during the virtual public hearing. Where possible, specific examples to support a commenter's rationale are strongly encouraged.

MSHA will accept post-hearing written comments and other appropriate information for the rulemaking record from any interested party, including those not presenting oral statements, received by 11:59 p.m. Eastern Time on September 30, 2026. Comments previously submitted on the proposed rule do not need to be resubmitted and will be fully considered in development of the final rule.

(Authority: 30 U.S.C. 811)

Wayne D. Palmer,

Assistant Secretary of Labor for Mine Safety and Health Administration.

[FR Doc. 2026–15717 Filed 7–31–26; 8:45 am]

BILLING CODE 4520–43–P

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Part 75

[Docket No. MSHA–2025–0072]

RIN 1219–AC18

Roof Control Plan Approval Criteria

AGENCY: Mine Safety and Health Administration, Department of Labor.

ACTION: Proposed rule; reopening of comment period and notice of public hearing.

SUMMARY: In response to a public request, the Mine Safety and Health Administration (MSHA) is reopening the rulemaking record and is scheduling a virtual public hearing on the Agency's proposed rule published on July 1, 2025, titled, ''*Roof Control Plan Approval Criteria.*''

DATES:

Reopening of the comment period: MSHA is reopening the comment period for the proposed rule published on July 1, 2025, (90 FR 28432) for additional public comments. All new comments must be received or postmarked by 11:59 p.m. Eastern Time on September 30, 2026.

Public Hearing: The virtual public hearing will be held on September 15, 2026. Information on how to participate is listed below under **SUPPLEMENTARY INFORMATION**.

ADDRESSES: You may submit comments and informational materials, identified by Docket No. MSHA–2025–0072, electronically at *https://www.regulations.gov.* Follow the online instructions for making electronic submissions. You should not include personal or proprietary information that you do not wish to disclose publicly. If you mark parts of a comment as ''business confidential'' information, MSHA will not post those parts of the comment. Otherwise, MSHA will post all comments without change, including any personal information provided. MSHA cautions against submitting personal information. Interested parties may present verbal testimony at the virtual public hearing. For more information on the public hearing, see **SUPPLEMENTARY INFORMATION.**

FOR FURTHER INFORMATION CONTACT: Corliss A. Josephs-Conway, Acting