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Proposed Rules

This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–115145–25]

RIN 1545–BR76

Section 898(c) Transition Rule for Allocating Foreign Taxes and Section 960(d)(4) Foreign Tax Credit Disallowance; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: This document contains corrections to the proposed regulations (REG–115145–25), published in the **Federal Register** on August 3, 2026. These proposed regulations relate to allocating foreign taxes of foreign corporations affected by the repeal of the one-month deferral election and to the disallowance of foreign tax credits on certain distributions of previously taxed earnings and profits.

DATES: Written or electronic comments and requests for a public hearing must be received by September 17, 2026.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at *https://www.regulations.gov* (indicate IRS and REG–115145–25) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted to the IRS's public docket. Send paper submissions to: CC:PA:01:PR (REG–115145–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations related to section 898(c), Hayley Rassuchine at (202) 317–6936; concerning the proposed regulations related to section 960(d)(4), Le Chen at (202) 317–6936; and concerning submissions of comments and requests for a public hearing, Publications and Regulations at (202) 317–6901 (not toll-free numbers) or by sending an email to *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations (REG–115145–25) subject to this correction are proposed to be issued under sections 898(c) and 960(d)(4) and certain other provisions of the Internal Revenue Code (Code).

Correction of Publication

Accordingly, FR Doc. 2026–15614 (REG–115145–25), appearing on page 48794 in the **Federal Register** on August 3, 2026, is corrected as follows:

1. On page 48799, in the second column, in the first full paragraph, in the last line of the paragraph, the language ''1.442–2(b)(1)(i)'' is corrected to read ''1.441–2(b)(1)(i)''.

2. On page 48800, in the second column, in the last paragraph, in the fourteenth line from the top of the paragraph, the language ''§ 1.898(c)–1(c)(4)'' is corrected to read ''§ 1.898(c)–1(e)(4)''.

§ 1.898(c)–1 [Corrected]

3. On page 48801, in the third column, in paragraph (b), the fourth line from the bottom of the page is corrected to read ''taxpayer described in § 1.901–2(f).''

4. On page 48802, in the third column, in paragraph (e)(2)(i), in the fourth line from the bottom of the paragraph, the language ''percentage is adjusted'' is corrected to read ''percentage are adjusted''.

5. On page 48803, in the first column, in paragraph (f)(1), in the second line from the bottom of the paragraph, the language ''before the last day'' is corrected to read ''before the first day''.

6. On page 48805, in the second column, in paragraph (i)(7)(ii)(A), the eighth line from the bottom of the paragraph is corrected to read ''an income group specific allocation''.

7. On page 48805, in the third column, in paragraph (i)(7)(ii)(B), the eighth line from the bottom of the paragraph is corrected to read ''an income group specific allocation''.

8. On page 48805, in the third column, in paragraph (i)(8)(ii), in the first line of the paragraph, the language ''paragraph g'' is corrected to read ''paragraph (d)(4)''.

§ 1.960–3 [Corrected]

9. On page 48806, in the third column, in paragraph (e)(3)(ii)(B), in the second line from the bottom of the page, the language ''FC's'' is corrected to read ''FC1's''.

10. On page 48807, in the first column, in paragraph (e)(3)(ii)(B), in the first line from the top of the page, the language ''FC's'' is corrected to read ''FC1's''.

Oluwafunmilayo A. Taylor,

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

[FR Doc. 2026–17764 Filed 8–28–26; 8:45 am]

BILLING CODE 4831–GV–P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 54

[WC Docket No. 17–310; FCC No. 26–54; FR ID 364116]

Promoting Telehealth in Rural America

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: In this document, the Federal Communications Commission (Commission) seeks comments on the scope of the similar service and rural area comparability requirements, comments on possible improvements to, or replacements of, our existing cost study method of determining rural telecommunications rates, comments on possible methods of promoting the use of lower-cost technologies intended to provide backup services, comments on a proposal to establish an eligible services list for the Rural Health Care (RHC) Program, comments on whether to adopt performance metrics to expedite the processing of RHC Program funding requests, and comments on whether to eliminate the approval requirement of evergreen contracts and an annual report requirement.