foreign tax credits for the taxable year and all prior taxable years. USP has no loss carried back to the taxable year from a subsequent taxable year. USP's deductions that would have been allocated and apportioned to foreign source section 951A category income but for section 904(b)(5) consist of interest expense and supportive deductions. After allocation and apportionment of all deductions except interest expense and supportive deductions, USP has $100x of U.S. source income, $60x of foreign source section 951A category income, and $50x of foreign source general category income (within the meaning of section 904(d)(1)(D)). USP has $100x of interest expense, $10x of which is allocated and apportioned to foreign source general category income and, before taking into account section 904(b)(5), $50x of which would be allocated and apportioned to U.S. source income and $40x of which would be allocated and apportioned to foreign source section 951A category income. USP also has $50x of supportive deductions, $20x of which is allocated and apportioned to foreign source general category income and, before taking into account section 904(b)(5), $20x of which would be allocated and apportioned to U.S. source income and $10x of which would be allocated and apportioned to foreign source section 951A category income.

(ii) *Analysis.* But for section 904(b)(5), USP would have U.S. source income of $30x ($100x − $50x − $20x), foreign source section 951A category income of $10x ($60x − $40x − $10x), and foreign source general category income of $20x ($50x − $10x − $20x). The $40x of interest expense and $10x of supportive deductions which, but for section 904(b)(5), would have been allocated and apportioned to foreign source section 951A category income are reallocated deductions. Under paragraph (c) of this section, the reallocated deductions are allocated to U.S. source income. After the allocation of reallocated deductions, USP has a $20x loss from sources within the United States within the meaning of section 904(f)(5)(D) ($30x − $50x), foreign source section 951A category income of $60x, and foreign source general category income of $20x. The $20x loss is a domestic loss within the meaning of section 904(g)(2)(B). Under section 904(f)(5)(D), the $20x loss reduces USP's foreign source section 951A category income and foreign source general category income on a pro rata basis. As a result, USP's foreign source section 951A category income is $45x ($60x − $20x × $60x/$80x) and USP's foreign source general category income is $15x ($20x − $20x × $20x/$80x). The $20x domestic loss also results in an overall domestic loss within the meaning of section 904(g)(2)(A) (ODL) of $20x. In later years, the ODL causes USP's U.S. source income to be treated as foreign source income in accordance with section 904(g) and the regulations thereunder.

(3) *Example 3: Reallocation of Deductions*—(i) *Facts.* USP is a domestic corporation that owns all the stock of a controlled foreign corporation. USP chooses to claim foreign tax credits for the taxable year. After allocation and apportionment of all deductions except reallocated deductions, USP has $500x of U.S. source income and $100x of foreign source section 951A category income. USP has a reallocated deduction of $400x that would have been allocated to foreign source section 951A category income but for section 904(b)(5).

(ii) *Analysis.* But for section 904(b)(5)(B) and (C), the reallocated deduction of $400x would have created a separate limitation loss of $300x with respect to the income category described in section 904(d)(1)(A) (section 951A category). Under the rules in paragraph (c) of this section, all $400x is allocated to U.S. source income, reducing U.S. source income to $100x. USP has no separate limitation loss with respect to the section 951A category.

(4) *Example 4: Research and Experimental Expenditures*—(i) *Facts.* USP is a domestic corporation that owns all the stock of a controlled foreign corporation. USP deducted research and experimental expenditures under section 174A for the taxable year. Before taking into account section 904(b)(5), all of the research and experimental expenditures would be allocated to foreign source income.

(ii) *Analysis.* No amount of the research and experimental expenditures is a reallocated deduction because, before taking into account section 904(b)(5), none of the research and experimental expenditures would have been allocated or apportioned to foreign source section 951A category income. *See* § 1.861–17(b)(2). Therefore, none of the research and experimental expenditures is allocated to U.S. source income under section 904(b)(5).

(e) *Applicability date.* This section applies to taxable years beginning after December 31, 2025.

■ **Par. 7.** Section 1.904(g)–3(c) is amended by revising the section heading to read as follows:

Step Two: Section 904(b)(2) and (4) adjustments.

* * * * *

Frank J. Bisignano,
Chief Executive Officer.

[FR Doc. 2026–18645 Filed 9–10–26; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF AGRICULTURE

Forest Service

36 CFR Part 294

RIN 0596–AD66

Special Areas; Roadless Area Conservation

AGENCY: Forest Service, Agriculture (USDA).

ACTION: Proposed rule; extension of comment period.

SUMMARY: The U.S. Department of Agriculture (USDA or Department) is extending the public comment period for the proposed rule titled *Special Areas; Roadless Area Conservation,* published in the **Federal Register** on August 20, 2026 (91 FR 53827). The notice of proposed rulemaking invited public comment on the proposed rule, the associated draft environmental impact statement, and cost benefit analysis, which were published simultaneously. The original comment period is scheduled to close on September 21, 2026. The Department is extending the comment period by 15 days to allow the public additional time to submit comments. The new deadline for comments is October 6, 2026.

DATES: Comments on the proposed rule published August 20, 2026 (91 FR 53827), must be received by October 6, 2026.

ADDRESSES: Comments, identified by RIN 0596–AD66, should be sent via one of the following methods:

- *Electronically (preferred):* Through the Federal eRulemaking Portal, *https://www.regulations.gov,* identified by docket number FS–2025–0001 or RIN 0596–AD66. Follow the instructions for sending comments; or
- *Mail:* Hardcopy letters must be submitted to the Director, Ecosystem Management Coordination, 201 14th Street SW, Mailstop 1108, Washington, DC 20250–1124.

Comments should be confined to issues pertinent to the proposed rule, should explain the reasons for any recommended changes, and should reference the specific section and wording being addressed, where possible. All timely comments, including names and addresses when provided, will be placed in the record and will be available for public inspection and copying. Comments may be viewed on the Federal eRulemaking Portal at *https://www.regulations.gov.* In the search box, enter ''RIN 0596–AD66'' and click the ''Search'' button. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information or proprietary information. If you send an email comment, your email address will be automatically captured and included as part of the comment that is placed in the public docket and made available for public viewing. Please note that if your comment includes a standard confidentiality disclaimer—like the automatic notices added to some emails—we will still treat your comment as public and may make it available for anyone to read. A summary of this rule may be found through the Federal eRulemaking Portal at *https://www.regulations.gov.*

FOR FURTHER INFORMATION CONTACT: Joshua White, Acting Director, Ecosystem Management Coordination, at the following phone number: 202–205–0650. Individuals who are deaf, hard of hearing, or have a speech disability may call 711 to reach the Telecommunications Relay Service and provide the phone number of the person named as a point of contact for further information.

SUPPLEMENTARY INFORMATION: On August 20, 2026, the Department published in the **Federal Register** a proposed rule titled *Special Areas; Roadless Area Conservation* at 91 FR 53827. The proposed rule would rescind the 2001 Roadless Area Conservation Rule by removing and reserving 36 CFR part 294, subpart B. The notice of proposed rulemaking invited public comment on the proposed rescission, the associated draft environmental impact statement, and cost benefit analysis.

The original comment period is scheduled to close on September 21, 2026. The Department is extending the comment period by 15 days, until October 6, 2026, to provide interested persons additional time to review the proposed rule and supporting materials and submit comments. The Department will consider all timely comments received by October 6, 2026, in developing any final rule and supporting analyses.

Stephen Alexander Vaden,

Deputy Secretary, U.S. Department of Agriculture.

[FR Doc. 2026–18648 Filed 9–10–26; 8:45 am]

BILLING CODE 3411–15–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 257

[EPA–HQ–OLEM–2026–4324; FRL–13374–01–OLEM]

Wisconsin: Approval of State Coal Combustion Residuals Permit Program

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice of availability; request for comments.

SUMMARY: The Environmental Protection Agency (EPA or the Agency) is proposing to approve the Wisconsin Coal Combustion Residuals (CCR) partial permit program under the Resource Conservation and Recovery Act (RCRA). After reviewing the CCR permit program application submitted by the Wisconsin Department of Natural Resources (WDNR), EPA has preliminarily determined that Wisconsin's CCR permit program meets the standard for partial approval under RCRA. If approved, Wisconsin's CCR permit program will operate in lieu of the Federal CCR program, with the exception of the specific provisions noted below. EPA is seeking comment on this proposal during a 60-day public comment period and will hold an online public hearing on EPA's preliminary approval of Wisconsin's partial CCR permit program.

DATES: *Comments due.* Comments must be received on or before November 10, 2026. *Public hearing:* EPA will hold an online public hearing on November 9, 2026. Please refer to the **SUPPLEMENTARY INFORMATION** section for additional information on the public hearing.

ADDRESSES: You may send comments, identified by Docket ID No. EPA–HQ–OLEM–2026–4324, by any of the following methods:

• *Federal eRulemaking Portal: https://www.regulations.gov/* (our preferred method). Follow the online instructions for submitting comments.

• *Email: Docket_OLEM@epa.gov.* Include Docket ID No. EPA–HQ–OLEM–2026–4324 in the subject line of the message.

• *Mail:* U.S. Environmental Protection Agency, EPA Docket Center, Office of Land and Emergency Management (OLEM) Docket, Mail Code 28221T, 1200 Pennsylvania Ave. NW, Washington, DC 20460.

• *Hand Delivery or Courier* (by scheduled appointment only): EPA Docket Center, WJC West Building, Room 3334, 1301 Constitution Avenue NW, Washington, DC 20004. The Docket Center's hours of operations are 8:30 a.m.–4:30 p.m., Monday through Friday (except Federal holidays).

Instructions: All submissions received must include the Docket ID No. for this rulemaking. Comments received may be posted without change to *https://www.regulations.gov/,* including any personal information provided. For detailed instructions on sending comments and additional information on the rulemaking process, see the ''Public Participation'' heading of the **SUPPLEMENTARY INFORMATION** section of this document.

FOR FURTHER INFORMATION CONTACT: Michelle Lloyd, Office of Resource Conservation and Recovery, Waste Identification Notice and Generators Division, U.S. Environmental Protection Agency, 1200 Pennsylvania Avenue NW, Washington, DC 20460; telephone number: (202) 566–0560; email address: *lloyd.michelle@epa.gov.* For more information on this document please visit *https://www.epa.gov/coal-combustion-residuals.*

Table of Contents

List of Acronyms

CCR coal combustion residuals
CFR Code of Federal Regulations
chs Chapters
EPA Environmental Protection Agency
EM Environmental Management
ES Enforcement Standard
ISI Initial Site Inspection
ISR Initial Site Report
MSWLF Municipal Solid Waste Landfill
NR Natural Resources