search activities as described in paragraph (c) of this section for a benefit week if any of the following circumstances are met:

(i) The individual has a definite return-to-work date with their separating employer within 8 weeks of the separation date.

(ii) The individual is a Federal employee, is unemployed due to a lapse in Federal appropriations, and is expected to return to work when the lapse ends.

(iii) The individual files an initial claim for UC less than 72 hours prior to the benefit week ending date.

(iv) The individual is serving on jury duty, and the individual's jury duty service precludes the individual from completing the minimum number of work search activities.

(v) The individual is hospitalized for treatment of an emergency or life-threatening condition, and the hospitalization precludes the individual from completing the minimum number of work search activities.

(4)(i) A State may deem an individual to have met the minimum work search requirement in paragraph (c) of this section for a claimed week when the area in which the individual resides or is searching for work is covered by a federally declared major disaster as defined under 42 U.S.C. 5122(2) and State law provides the authority to modify an individual's work search requirements during a federally declared major disaster.

(ii) An individual may only be deemed to have met the work search requirement under paragraph (g)(4)(i) of this section where the week is within 26 weeks of the commencement of the incident period.

(5)(i) A State may deem an individual to have met the minimum work search requirement in paragraph (c) of this section for a week if the individual accepted a bona fide offer of employment and the start date for the new employment is within 4 weeks of the week being claimed.

(ii) The individual must meet the work search requirement in paragraph (b) of this section for each week prior to satisfying the circumstance in paragraph (g)(5)(i) of this section.

(h) *Notification requirements.* (1) At the time the initial claim is filed, and at any other time during the benefit year if the State's work search requirements substantially change for an individual, States must provide written notice in a manner reasonably calculated to ensure awareness of the following:

(i) The acceptable types of work search activities;

(ii) That the individual must complete a minimum of five work search activities, in accordance with State law, for each claimed week of UC;

(iii) If the State has a points-based system in place, an explanation of the system in plain language;

(iv) That the individual must report work search activities each time they file a continued claim and be prepared to provide documentation of their work search activities upon request; and

(v) That payment of UC will not be made if the individual does not complete the work search requirements for the week claimed.

(2) When the State determines that paragraph (g) of this section applies to an individual or that an individual's circumstances with respect to paragraph (g) of this section have substantially changed, the State must notify the individual in writing of the following:

(i) The specific work search requirements that apply to the individual if paragraph (g) of this section applies; and

(ii) The duration of the applicable circumstance in paragraph (g) of this section.

(i) *Prohibition on formal and informal warnings.* Individuals who do not complete the work search requirement under this section in a claimed week are ineligible for UC for that week. States may not give formal or informal warnings to individuals in lieu of determining that the individual is ineligible for UC for a week for which the individual has not met the requirements of this section.

Marek Laco,

Acting Assistant Secretary for Employment and Training, Labor.

[FR Doc. 2026–22903 Filed 11–9–26; 8:45 am]

BILLING CODE 4510–FW–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 301

[REG–116506–25]

RIN 1545–BR82

Information Reporting Regarding Qualified Opportunity Zones and Updated Qualified Opportunity Fund Certification and Decertification Procedures; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing; correction.

SUMMARY: This document contains corrections to the proposed regulations (REG–116506–25), published in the **Federal Register** on September 11, 2026. These proposed regulations would implement new statutory requirements for qualified opportunity funds to file information returns with the IRS and furnish statements to investors who dispose of investments in those entities and for qualified opportunity zone businesses to furnish statements to qualified opportunity funds that hold interests in them.

DATES: The deadline for submitting written or electronic comments on the proposed rule was October 26, 2026.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at *https://www.regulations.gov* (indicate IRS and REG–116506–25) by following the online instructions for submitting comments. The public hearing will be conducted by telephone only. 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 any comments submitted electronically or on paper to the public docket. Send paper submissions to: CC:PA:01:PR (REG–116506–25), Room 5503, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations under section 1400Z–2, Dominic DiMattia of the Office of the Associate Chief Counsel (Income Tax and Accounting) at (202) 317–7009 (not a toll-free number); concerning the remainder of the proposed regulations under sections 6011, 6037, 6039K, 6039L, 6045, 6722, 6724, and 6726, Roseann Cutrone of the Office of the Associate Chief Counsel (Procedure and Administration) at (202) 317–6844 (not a toll-free number); and concerning submissions of comments or the public hearing, the Publications and Regulations Section at (202) 317–6901 (not a toll-free number) or by sending an email to *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulations (REG–116506–25) subject to this correction contain proposed amendments to the Income Tax Regulations (26 CFR part 1) that would revise existing regulations under sections 1400Z–2 and 6045 of the

Internal Revenue Code (Code) and add new regulations under sections 6039K and 6039L of the Code. These proposed regulations also contain proposed amendments to the Procedure and Administration Regulations (26 CFR part 301) that would revise existing regulations under sections 6011, 6037, 6722, and 6724 of the Code and add new regulations under section 6726 of the Code.

Correction of Publication

Accordingly, FR Doc. 2026–18574 (REG–116506–25), appearing on page 57968 in the **Federal Register** on September 11, 2026, is corrected as follows:

1. On page 57970, in the second column, in the first partial paragraph, in the third line from the bottom of the paragraph, the word ''nonqualified'' is corrected to read ''non-qualified''.

2. On page 57971, in the second column, in the third full paragraph, in the second line from the bottom of the paragraph, the word ''enactments'' is corrected to read ''enactment''.

3. On page 57971, in the third column, in the first full paragraph, in the fifth line from the bottom of the paragraph, the language ''QOFs taxable year'' is corrected to read ''QOF's taxable year''.

4. On page 57971, in the third column, in the second full paragraph, in the second line from the top of the paragraph, the language ''investments standards'' is corrected to read ''investment standards''.

5. On page 57971, in the third column, in the third full paragraph, in the third line from the top of the paragraph, the language ''businesses property'' is corrected to read ''business property''.

6. On page 57972, in the first column, in the first full paragraph, in the fourth line from the bottom of the paragraph, the language ''disposed of'' is corrected to read ''disposed-of''.

7. On page 57975, in the first column, in the last partial paragraph, in the eighth line from the bottom of the page, the language ''III.B.3. and B.4.'' is corrected to read ''II.B.3. and B.4.''.

8. On page 57976, in the second column, in the first partial paragraph, in the twenty third line from the top of the page, the language ''III.B.1. through 3.'' is corrected to read II.B.1. through 3.''.

9. On page 57976, in the second column, in the first partial paragraph, in the seventh line from the bottom of the paragraph, the language ''§ 1.6039K–1(j)(1)'' is corrected to read ''§ 1.6039K–1(i)(1)''.

10. On page 57976, in the second column, in the last partial paragraph, in the fifth line from the bottom of the page, the word ''though'' is corrected to read ''through''.

11. On page 57976, in the third column, in the first partial paragraph, in the seventh line from the bottom of the paragraph, the language ''§ 1.6039K–1(j)(2)'' is corrected to read ''§ 1.6039K–1(i)(2)''.

12. On page 57976, in the third column, in the first full paragraph, in the first line of the paragraph, the language ''§ 1.6039K–1(k)'' is corrected to read ''§ 1.6039K–1(j)''.

13. On page 57976, in the third column, in the second full paragraph, in the fifth line from the bottom of the paragraph, the language ''parts III.B.2. and III.B.3.a.'' is corrected to read ''parts II.B.2. and II.B.3.a.''.

14. On page 57977, in the second column, in the first full paragraph, the fourth line from the top of the page is corrected to read ''in section 6039K. Section 6039K(d)(2)''.

15. On page 57977, in the second column, in the first full paragraph, the seventh line from the top of the page is corrected to read ''of: (A) the number of full-time employees''.

16. On page 57978, in the second column, in the last partial paragraph, in the fourth line from the top of the paragraph, the language ''QOFs compliance'' is corrected to read ''QOF's compliance''.

17. On page 57978, in the third column, in the last partial paragraph, in the fifth line from the bottom of the page, the language ''part IV.A.'' is corrected to read ''part III.A.''.

18. On page 57979, in the first column, in the second full paragraph, the fourth line from the top of the paragraph is corrected to read ''are currently required to report on''.

19. On page 57979, in the first column, in the last partial paragraph, in the tenth line from the bottom of the page, the language ''part IV.B.1'' is corrected to read ''part III.B.1''.

20. On page 57979, in the second column, in the second full paragraph, in the nineth line from the bottom of the paragraph, the word ''dates'' is removed.

21. On page 57981, in the third column, in the first full paragraph, in the fifth line from the bottom of the paragraph, the language ''part VIII'' is corrected to read ''part VII''.

22. On page 57982, in the third column, in the last partial paragraph, in the seventeenth line from the top of the paragraph, the word ''in'' is removed.

23. On page 57983, in the first column, in the first full paragraph, in the fifth line from the top of the paragraph, the language ''investment statements'' is corrected to read ''investor statements''.

24. On page 57983, in the third column, in the first full paragraph, in the third line from the top of the paragraph, the word ''every'' is removed.

25. On page 57983, in the third column, in the last partial paragraph, in the eighth line from the top of the paragraph, the word ''though'' is corrected to read ''through''.

26. On page 57983, in the third column, in the last partial paragraph, in the nineth line from the top of the paragraph, the language ''parts IV.B.1. through 3.'' is corrected to read ''parts III.B.1. through 3.''.

27. On page 57983, in the third column, in the last partial paragraph, in the last line of the page, the language ''part IV.C.'' is corrected to read ''part III.C.''.

28. On page 57984, in the first column, in the first partial paragraph, in the second line from the top of the page, the language ''§ 1.6039L–1(d)'' is corrected to read ''§ 1.6039L–1(e)''.

29. On page 57984, in the first column, in the first partial paragraph, in the eighth line from the top of the page, the language ''§ 1.6039L–1(d)'' is corrected to read ''§ 1.6039L–1(f)''.

30. On page 57984, in the first column, in the first full paragraph, in the first line of the paragraph, the language ''part IV.A.'' is corrected to read ''part III.A.''.

31. On page 57984, in the first column, in the first full paragraph, the eighth line from the top of the paragraph, the word ''though'' is corrected to read ''through''.

32. On page 57984, in the second column, in the last partial paragraph, in the nineth line from the bottom of the page, the language ''in its taxable year'' is corrected to read ''during their taxable years''.

33. On page 57985, in the third column, in the first full paragraph, the third line from the bottom of the paragraph is corrected to read ''investments are compliant with section''.

34. On page 57986, in the first column, in the last partial paragraph, in the fourth line from the top of the paragraph, the language ''section 1400Z2–2(d)(3)'' is corrected to read ''section 1400Z–2(d)(3)''.

35. On page 57986, in the second column, in the first full paragraph, in the sixth line from the top of the paragraph, the word ''used'' is removed.

36. On page 57986, in the second column, in the second full paragraph, in the fourth line from the top of the

paragraph, the language ''part IV.B.1.'' is corrected to read ''part III.B.1.''.

37. On page 57986, in the second column, in the last partial paragraph, in the third line from the bottom of the page, the language ''relevant QOFs'' is corrected to read ''relevant QOF's''.

38. On page 57987, in the first column, in the last partial paragraph, in the first line of the paragraph, the language ''parts III.B.3.a.'' is corrected to read '' parts II.B.3.a.''.

39. On page 57987, in the third column, in the second full paragraph, in the seventh line from the bottom of the paragraph, the word ''on'' is corrected to read ''in''.

40. On page 57989, in the second column, in the second full paragraph, the sixth line from the top of the paragraph is corrected to read ''obligations to the IRS regarding whether 90''.

41. On page 57989, in the third column, in the first full paragraph, in the last line of the paragraph, the word ''the'' is removed.

42. On page 57991, in the second column, correct amendatory instruction 2 for § 1.1400Z2–0 and the accompanying regulatory text to read as follows:

■ **Par. 2.** Section 1.1400Z2–0 is amended by:

■ 1. Adding an entry for § 1.1400Z2(b)–1(j)(3);

■ 2. Revising the entries for § 1.1400Z2(d)–1(a)(2) and (3);

■ 3. Adding an entry for § 1.1400Z2(d)–1(e)(3); and

■ 4. Revising the entry for § 1.1400Z2(d)–2(d)(3).

The additions and revisions read as follows:

§ 1.400Z2–0 Table of Contents.

* * * * *

§ *1.1400Z2(b)–1 Inclusion of gains that have been deferred under section 1400Z–2(a).*

* * * * *

(j) * * *

(3) Paragraph (c)(15) of this section.

* * * * *

§ 1.1400Z2(d)–1 Qualified opportunity funds and qualified opportunity zone businesses.

(a) * * *

(2) Required self-certification of an eligible entity as a QOF.

(3) Voluntary decertification of a QOF.

* * * * *

(e) * * *

(3) Applicability date.

§ 1.1400Z2(d)–2 Qualified opportunity zone business property.

* * * * *

(d) * * *

(3) Substantially all of a QOF's or qualified opportunity zone business's holding period for owned or leased tangible property.

* * * * *

§ 1.1400Z2(d)–1 [Corrected]

■ 43. On page 57992, in the third column, paragraph (a)(3)(v)(B) is corrected to read ''The QOF will continue to be subject to the requirements of section 1400Z–2 and the section 1400Z–2 regulations, as defined in § 1.1400Z2(a)–1(b)(41).''

■ 44. On page 57993, in the first column, in paragraph (a)(3)(vii)(A)(*1*), the third sentence is corrected to read ''Q properly self-certified as a QOF as of February 1, 2027, and has thereafter complied with section 1400Z–2 and the section 1400Z–2 regulations, as defined in § 1.1400Z2(a–1(b)(41).''

■ 45. On page 57993, in the second column, in paragraph (a)(3)(vii)(A)(*2*), in the fourteenth line from the bottom of the paragraph the word ''date'' is removed.

§ 1.6039K–1 [Corrected]

■ 46. On page 57994, in the third column, in paragraph (a)(13), in the first sentence, the second occurrence of the language ''for use'' is corrected to read ''or''.

■ 47. On page 57995, in the first column, in paragraph (c)(5), the language ''90-percent'' is corrected to read '' the 90-percent''.

■ 48. On page 57995, in the first column, in paragraph (c)(7), in the third line from the top of the paragraph, the word ''is'' is removed.

■ 49. On page 57995, in the second column, in paragraph (d)(2), the first line of the paragraph is corrected to read ''The percent of equity''.

■ 50. On page 57996, in the second column, in paragraph (h)(2)(ii), in the fifth line from the top of the paragraph, the language ''paragraph (a)(14)(i)'' is corrected to read ''paragraph (a)(12)(i)''.

■ 51. On page 57996, in the second column, the heading of paragraph (h)(3) is corrected to read ''*Manner of furnishing investor statements to reportable investors*—''.

■ 52. On page 57996, in the third column, in paragraph (h)(3)(ii)(B), in the seventh line from the bottom of the paragraph, the word ''positing'' is corrected to read ''posting''.

■ 53. On page 57996, in the third column, in paragraph (i)(2), in the third line from the top of the paragraph, the language ''§ 301.6722'' is corrected to read ''§ 301.6722–1''.

§ 1.6039L–1 [Corrected]

■ 54. On page 57998, in the first column, in paragraph (e), in the third line from the top of the paragraph, the language ''*See* § 301.6722'' is corrected to read ''*See* § 301.6722–1''.

§ 301.6724–1 [Corrected]

■ 55. On page 57999, in the second column, in paragraph (g)(1)(i)(D), the language § ''1.6039K(a)–1'' is corrected to read ''§ 1.6039K–1(a)''.

■ 56. On page 57999, in the second column, in paragraph (j)(4), the last line of the paragraph is corrected to read ''6039K(a).''

§ 301.6726–1 [Corrected]

■ 57. On page 57999, in the third column, in paragraph (a)(4), the fourth line from the bottom of the paragraph is corrected to read ''which the person required to file a section''.

Oluwafunmilayo A. Taylor,

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

[FR Doc. 2026–22859 Filed 11–9–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

43 CFR Part 1600

[A2407–014–004–065516, #O2509–014–004–125222.1]

RIN 1004–AF53

Revision of Regulations for Planning, Programming, Budgeting

AGENCY: Bureau of Land Management (BLM), Interior.

ACTION: Notice of proposed rulemaking.

SUMMARY: The BLM proposes to amend existing regulations that establish the procedures to prepare, revise, or amend land use plans pursuant to the Federal Land Policy and Management Act, as amended (FLPMA). We solicit comment on all aspects of this proposed rule.

DATES: Send your comments on this proposed rule to the BLM on or before January 11, 2027. The BLM is not obligated to consider any comments received after this date in making its decision on the final rule.

If you wish to comment on the information-collection requirements in this proposed rule, please note that the Office of Management and Budget (OMB) is required to make a decision concerning the information-collections contained in this proposed rule between 30 and 60 days after publication of this