

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG–105479–18]

RIN 1545–BO61

Previously Taxed Earnings and Profits and Related Basis Adjustments**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking; reopening of comment period.

SUMMARY: This document reopens the period to submit comments for a notice of proposed rulemaking (REG–105479–18), which was published in the **Federal Register** on Monday, December 2, 2024. The proposed regulations address previously taxed earnings and profits of foreign corporations and related basis adjustments. The proposed regulations affect foreign corporations with previously taxed earnings and profits and their shareholders.

DATES: The comment period to submit written or electronic comments for the notice of proposed rulemaking, REG–105479–18, 89 FR 95362 (December 2, 2024) is reopened until July 14, 2025.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–105479–18) 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 Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn.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 comments submitted to the IRS’s public docket. Send paper submissions to: CC:PA:01:PR (REG–105479–18), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Elena M. Madaj at (202) 317–3576; concerning submissions of comments, the Publications and Regulations Section of the Office of Associate Chief Counsel (Procedure and Administration) at (202) 317–6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and request for comments that appeared in the **Federal Register** on Monday, December 2, 2024 (89 FR 95362) announced that written or electronic comments must be received

by March 3, 2025. Comments requested more time to submit comments on the proposed regulations. To give all interested parties an additional opportunity to comment on the proposed regulations, the period of time to submit comments has been reopened. Comments must be received by July 15, 2025. No request for a public hearing on the proposed regulations was received before the closing of the initial comment period on March 3, 2025. Accordingly, there will not be a public hearing scheduled in connection with the notice of proposed rulemaking (REG–105479–18).

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LIBRARY OF CONGRESS**Copyright Royalty Board****37 CFR Part 380**

[Docket No 23–CRB–0012–WR (2026–2030)]

Determination of Rates and Terms for Digital Performance of Sound Recordings and Making of Ephemeral Copies To Facilitate Those Performances (Web VI)**AGENCY:** Copyright Royalty Board (CRB), Library of Congress.**ACTION:** Proposed rule related to commercial webcasters.

SUMMARY: The Copyright Royalty Judges are publishing for comment proposed regulations governing the rates and terms for the nonsubscription digital performance of sound recordings by commercial broadcasters and for the making of ephemeral recordings necessary for the facilitation of such transmissions for the period commencing January 1, 2026, and ending on December 31, 2030.

DATES: Comments and objections, if any, are due June 16, 2025.

ADDRESSES: You may submit comments using eCRB, the Copyright Royalty Board’s online electronic filing application, at <https://app.crb.gov/>.

Instructions: To send your comment through eCRB, if you don’t have a user account, you will first need to register for an account and wait for your registration to be approved. Approval of user accounts is only available during business hours. Once you have an approved account, you can only sign in and file your comment after setting up

multi-factor authentication, which can be done at any time of day. All comments must include the Copyright Royalty Board name and the docket number for this proposed rule. All properly filed comments will appear without change in eCRB at <https://app.crb.gov>, including any personal information provided.

Docket: For access to the docket to read submitted background documents or comments, go to eCRB, the Copyright Royalty Board’s electronic filing and case management system, at <https://app.crb.gov/>, and search for docket number 23–CRB–0012–WR (2026–2030).

FOR FURTHER INFORMATION CONTACT: Anita Brown, CRB Program Specialist, at (202) 707–7658 or crb@loc.gov.

SUPPLEMENTARY INFORMATION:**Background**

Section 114 of the Copyright Act, title 17 of the United States Code, provides a statutory license that allows for the public performance of sound recordings by means of a digital audio transmission by, among others, eligible nonsubscription transmission services. 17 U.S.C. 114(f). For purposes of the section 114 license, an “eligible nonsubscription transmission” is a noninteractive digital audio transmission that does not require a subscription for receiving the transmission. The transmission must also be made as part of a service that provides audio programming consisting in whole or in part of performances of sound recordings the purpose of which is to provide audio or other entertainment programming, but not to sell, advertise, or promote particular goods or services. *See* 17 U.S.C. 114(j)(6).

Services using the section 114 license may need to make one or more temporary or “ephemeral” copies of a sound recording to facilitate the transmission of that recording. The section 112 statutory license allows for the making of these ephemeral reproductions. 17 U.S.C. 112(e).

Chapter 8 of the Copyright Act requires the Copyright Royalty Judges (Judges) to conduct proceedings every five years to determine the rates and terms for the sections 114 and 112 statutory licenses. 17 U.S.C. 801(b)(1), 804(b)(3)(A). The current proceeding commenced in January 2024 for rates and terms that will become effective on January 1, 2026, and end on December 31, 2030. Pursuant to section 804(b)(3)(A), the Judges published in the **Federal Register** a notice commencing the proceeding and requesting that