

maximum weight that will provide a minimum clearance of 15 feet above the surface, following failure of the critical engine in a hover. The maximum weight must be presented as a function of the hover height for the temperature and pressure altitude range requested for certification. The effects of wind must be reflected in the hover performance information.

(ii) Hover OGE performance with the critical engine inoperative for OEI continuous and time-limited power ratings for those weights, altitudes, and temperatures for which certification is requested.

Note: These OEI performance requirements do not replace performance requirements that may be needed to comply with the airworthiness or operational standards (14 CFR 29.865 or 14 CFR part 133) for external loads or human external cargo.

(f) *RFMS*.

(1) Limitations necessary for safe operation of the SAR system to include:

(i) Minimum crew requirements. No fewer than two pilots, except for approved external load operations that will also require a hoist operator.

(ii) Maximum SAR weight as determined by the lower of the SAR Mode performance requirement of paragraph (c)(4) of these Special Conditions or the aircraft performance information provided by paragraph (e) of these Special Conditions.

(iii) Maximum demonstrated sea state conditions for ditching compliance.

(iv) Engagement criteria for each of the SAR modes to include MUH (as determined in subparagraph (c)(3)) of these Special Conditions.

(v) Normal and emergency procedures for operation of the SAR system (including operation of the hoist operator control), with AFCS failure modes, AFCS degraded modes, and engine failures.

(2) Performance information:

(i) OEI performance and height-loss.

(ii) Hover OGE performance information, utilizing OEI continuous and time-limited power ratings.

(iii) The maximum wind envelope demonstrated in flight test.

(iv) Information and advisory information concerning operations in a heavy salt spray environment, including any airframe or power effects as a result of salt encrustation.

(g) *Flight Demonstration*.

(1) Before approval of the SAR system, an acceptable flight demonstration of all the coupled SAR modes is required.

(2) The AFCS must provide fail-safe operations during coupled maneuvers. The demonstration of fail-safe

operations must include a pilot workload assessment associated with manually flying the aircraft to an altitude greater than 200 feet above the surface and an airspeed of at least the best rate of climb airspeed (V_y).

(3) For any failure condition of the SAR system not shown to be extremely improbable, the pilot must be able to make a smooth transition from one flight mode to another without exceptional piloting skill, alertness, or strength.

(4) Failure conditions that are not shown to be extremely improbable must be demonstrated by analysis, ground testing, or flight testing. For failures demonstrated in flight, the following normal pilot recovery times are acceptable:

(i) *Transition modes (Cruise-to-Hover/ Hover-to-Cruise) and Hover modes:* Normal pilot recognition plus 1 second.

(ii) *Cruise modes:* Normal pilot recognition plus 3 seconds.

(5) All AFCS malfunctions must include evaluation at the low-speed and high-power flight conditions typical of SAR operations. Additionally, AFCS hard-over, slow-over, and oscillatory malfunctions, particularly in yaw, require evaluation. AFCS malfunction testing must include a single or a combination of failures (such as, erroneous data from and loss of the radio altimeter, attitude, heading, and altitude sensors) that are not shown to be extremely improbable.

(6) The flight demonstration must include the following environmental conditions:

(i) Swell into the wind.

(ii) Swell and wind from different directions.

(iii) Cross swell.

(iv) Swell of different lengths (short and long swell).

(7) The flight demonstration must also evaluate OEI procedures from hover while hoisting an external load.

Issued in Fort Worth, Texas, on July 31, 2020.

Jorge Castillo,

Manager, Rotorcraft Standards Branch, AIR-680 Policy & Innovation Division, Aircraft Certification Service.

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 573

[Docket No. FDA-2018-F-3347]

Food Additives Permitted in Feed and Drinking Water of Animals; Chromium Propionate

AGENCY: Food and Drug Administration, Health and Human Services (HHS).

ACTION: Final rule; technical amendment.

SUMMARY: The Food and Drug Administration (FDA, we, or the Agency) is amending the regulations for food additives permitted in feed and drinking water of animals to provide for the safe use of chromium propionate.

DATES: This rule is effective August 12, 2020.

FOR FURTHER INFORMATION CONTACT:

Chelsea Cerrito, Center for Veterinary Medicine, Food and Drug Administration, 7519 Standish Pl. (HFV-224), Rockville, MD 20855, 240-402-6729, Chelsea.Cerrito@fda.hhs.gov.

SUPPLEMENTARY INFORMATION: FDA is amending the regulations for food additives permitted in feed and drinking water of animals at 21 CFR 573.304 *Chromium Propionate* to more accurately reflect the approved conditions for the safe use of chromium propionate in horses.

Publication of this document constitutes final action under the Administrative Procedure Act (5 U.S.C. 704). FDA has determined that notice and public comment are unnecessary because this amendment to the regulations provides only technical changes to correct an inaccurate statement and is nonsubstantive.

List of Subjects in 21 CFR Part 573

Animal feeds, Food additives.

Therefore, under the Federal Food, Drug, and Cosmetic Act, and Public Health Service Act, and under the authority delegated to the Commissioner of Food and Drugs, 21 CFR part 573 is amended as follows:

PART 573—FOOD ADDITIVES PERMITTED IN FEED AND DRINKING WATER OF ANIMALS

■ 1. The authority citation for part 573 continues to read as follows:

Authority: 21 U.S.C. 321, 342, 348.

§ 573.304 [Amended]

■ 2. In § 573.304, in paragraphs (d)(1) and (e)(1), remove the word “complete”.

Dated: July 17, 2020.

Lauren K. Roth,

Associate Commissioner for Policy.

[FR Doc. 2020–15826 Filed 8–11–20; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9896]

RIN 1545–BO53

Rules Regarding Certain Hybrid Arrangements; Correcting Amendment

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to final regulations Treasury Decision 9896 that were published in the **Federal Register** on Wednesday, April 8, 2020. The final regulations providing guidance regarding hybrid dividends and certain amounts paid or accrued pursuant to hybrid arrangements, which generally involve arrangements whereby U.S. and foreign tax law classify a transaction or entity differently for tax purposes.

DATES:

Effective date: This correction is effective on August 12, 2020.

Applicability dates: For dates of applicability, see §§ 1.267A–7 and 1.1503(d).

FOR FURTHER INFORMATION CONTACT: Tracy Villecco at (202) 317–6933 or Tianlin (Laura) Shi at (202) 317–6936 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9896) that are the subject of this correction are issued under sections 267A and 1503(d) of the Code.

Need for Correction

As published April 8, 2020 (85 FR 19802), the final regulation (TD 9896; FR Doc. 2020–05924) contained errors that need to be corrected.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 1.267A–5 is amended by revising paragraph (a)(20)(ii) to read as follows:

§ 1.267A–5 Definitions and special rules.

(a) * * *

(20) * * *

(ii) *Party to a structured arrangement.*

A party to a structured arrangement means a tax resident, a taxable branch, or an entity that participates in the structured arrangement. For purposes of this paragraph (a)(20)(ii), in the case of an entity, the entity's participation in a structured arrangement is imputed to its investors. However, a tax resident, a taxable branch or an entity (the *relevant party*) is considered to participate in the structured arrangement only if—

(A) The relevant party (or a related tax resident or taxable branch, determined under paragraph (a)(14) of this section by treating the relevant party as a specified party) could, based on all the facts and circumstances, reasonably be expected to be aware of the hybrid mismatch; and

(B) The relevant party or one or more of its investors (or a related tax resident or taxable branch, determined under paragraph (a)(14) of this section by treating the relevant party or an investor as a specified party) shares in the value of the tax benefit resulting from the hybrid mismatch.

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■ **Par. 3.** Section 1.267A–7 is amended by revising paragraph (a) to read as follows:

§ 1.267A–7 Applicability dates.

(a) *General rule.* Except as provided in paragraph (b) of this section, §§ 1.267A–1 through 1.267A–6 apply to taxable years ending on or after December 20, 2018, provided that such taxable years begin after December 31, 2017.

However, taxpayers may apply the regulations in §§ 1.267A–1 through 1.267A–6 in their entirety (including by taking into account paragraph (b) of this section) for taxable years beginning after December 31, 2017, and ending before December 20, 2018. In lieu of applying the regulations in §§ 1.267A–1 through 1.267A–6 (including paragraph (b) of this section), taxpayers may apply the provisions matching §§ 1.267A–1 through 1.267A–6 (including by taking into account the provision matching paragraph (b) of this section) from the Internal Revenue Bulletin (IRB) 2019–03

(<https://www.irs.gov/pub/irs-irbs/irb19-03.pdf>) in their entirety for all taxable years ending on or before April 8, 2020.

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§ 1.1503(d)–7 [Amended]

■ **Par. 4.** Section 1.1503(d)–7(c)(6)(iii)(A) is amended by removing “paragraphs” and adding “paragraph” in its place.

Martin V. Franks,

Chief, Publications and Regulations Branch,
Legal Processing Division, Associate Chief
Counsel (Procedure and Administration).

[FR Doc. 2020–15842 Filed 8–11–20; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 180

[EPA–HQ–OPP–2019–0232; FRL–10009–42]

Nitrapyrin; Pesticide Tolerances

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: This regulation establishes tolerances for residues of nitrapyrin in or on sugar beet molasses, sugar beet roots, sugar beet tops, rapeseed seed, and the vegetable, tuberous and corm, crop subgroup 1C. Dow AgroSciences LLC requested these tolerances under the Federal Food, Drug, and Cosmetic Act (FFDCA).

DATES: This regulation is effective August 12, 2020. Objections and requests for hearings must be received on or before October 13, 2020 and must be filed in accordance with the instructions provided in 40 CFR part 178 (see also Unit I.C. of the SUPPLEMENTARY INFORMATION).

ADDRESSES: The docket for this action, identified by docket identification (ID) number EPA–HQ–OPP–2019–0232, is available at <http://www.regulations.gov> or at the Office of Pesticide Programs Regulatory Public Docket (OPP Docket) in the Environmental Protection Agency Docket Center (EPA/DC), West William Jefferson Clinton Bldg., Rm. 3334, 1301 Constitution Ave. NW, Washington, DC 20460–0001. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566–1744, and the telephone number for the OPP Docket is (703) 305–5805.

Please note that due to the public health emergency the EPA Docket Center (EPA/DC) and Reading Room was closed to public visitors on March