

consideration in money or money's worth.

(B) *Example.* The following example illustrates the application of this paragraph (c)(2)(v):

Example. Employer T operates a restaurant. T provides food and beverages to its food service employees before, during, and after their shifts for no consideration. Under section 274(e)(8) and this paragraph (c)(2)(v), the expenses associated with the food and beverages provided to the employees are not subject to the 50 percent deduction limitation in paragraph (a) of this section because the restaurant sells food and beverages to customers in a bona fide transaction for an adequate and full consideration in money or money's worth. Thus, T may deduct 100 percent of the food and beverage expenses.

(d) *Applicability date.* This section applies for taxable years that begin on or after October 9, 2020.

Sunita Lough,

Deputy Commissioner for Services and Enforcement.

Approved: September 25, 2020.

David J. Kauter,

Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9902]

RIN 1545-BP15

Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax; Correcting Amendment

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to Treasury Decision 9902, which was published in the **Federal Register** on Thursday, July 23, 2020. Treasury Decision 9902 contained final regulations under the global intangible low-taxed income and subpart F income provisions of the Internal Revenue Code regarding the treatment of income that is subject to a high rate of foreign tax.

DATES: This correction is effective on October 9, 2020.

FOR FURTHER INFORMATION CONTACT:

Jorge M. Oben or Larry R. Pounders at (202) 317-6934 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9902) that are the subject of this correction are issued under section 951A of the Code.

Need for Correction

As published, the final regulations (TD 9902) contain 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 1.951A-2 is amended by adding a sentence at the end of paragraph (c)(7)(viii)(E)(2)(ii) to read as follows:

§ 1.951A-2 Tested income and tested loss.

* * * * *

(c) * * *

(7) * * *

(viii) * * *

(E) * * *

(2) * * *

(ii) * * * Notwithstanding the rule

set forth in this paragraph (c)(7)(viii)(E)(2)(ii), a controlled foreign corporation is not a member of a CFC group if, as of the close of its CFC inclusion year, the controlled foreign corporation does not have a controlling domestic shareholder.

Crystal Pemberton,

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

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DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 1

RIN 2900-AQ64

Disclosure of Certain Protected Records Without Written Consent

AGENCY: Department of Veterans Affairs.

ACTION: Final rule.

SUMMARY: The Department of Veterans Affairs (VA) adopts as final with no

changes, a proposed rule amending its regulations on disclosure of certain records. Recent changes in law, to include the VA MISSION Act of 2018, now authorize VA to disclose certain protected records to non-VA entities for purposes of providing health care or performing other health care-related activities or functions to include recovering or collecting reasonable charges for care furnished.

DATES: The final rule is effective November 9, 2020.

FOR FURTHER INFORMATION CONTACT:

Stephanie H. Griffin, Director, Information Access and Privacy Office (10A7), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420; (704) 245-2492. (This is not a toll-free number.)

SUPPLEMENTARY INFORMATION: In accordance with section 5701 of title 38 United States Code (U.S.C.), records and files maintained by VA on veterans and beneficiaries, including medical records, are generally confidential, and VA may not disclose or release these materials except as provided by law. Moreover, records of the identity, diagnosis, prognosis, or treatment by or for VA of any patient related to drug abuse, alcoholism or alcohol abuse, infection with the human immunodeficiency virus (HIV), or sickle cell anemia as prescribed by 38 U.S.C. 7332(a)(1) are confidential and subject to special protection against disclosure. These records may only be disclosed for the specific purposes and under the circumstances expressly authorized under 38 U.S.C. 7332(b), where section (b)(1) authorizes disclosure with the prior written consent of the patient to the extent, circumstances, and purposes allowed by VA regulations, and section (b)(2) authorizes disclosure under certain circumstances with or without the written consent of the patient.

Section 3 of Public Law (Pub. L.) 115-26 (April 19, 2017) amended 38 U.S.C. 7332 by adding a new paragraph (b)(2)(H), authorizing disclosure of 7332-protected records without the written consent of the patient or subject of the record to a non-VA entity (including private entities and other Federal agencies) that provides VA-authorized hospital care or medical services to veterans. It also provided that any non-VA entity receiving such records may not redisclose or use those records for a purpose other than that for which the disclosure was made.

Subsequently, section 132 of Public Law 115-182, the John S. McCain III, Daniel K. Akaka, and Samuel R. Johnson VA Maintaining Internal Systems and Strengthening Integrated Outside