956, an obligation of a foreign partnership that is held (or that would be treated as held under § 1.956–2(c) if the obligation were an obligation of a United States person) by a controlled foreign corporation is treated as a separate obligation of a partner in the partnership when—

(A) The foreign partnership distributes an amount of money or property to the partner;

(B) The foreign partnership would not have made the distribution but for a funding of the partnership through the obligation; and

(C) The partner is related to the controlled foreign corporation within the meaning of section 954(d)(3).

(ii) *Amount of obligation.* Notwithstanding § 1.956–1(e), the amount that is treated as an obligation of the distributee partner pursuant to paragraph (b)(5)(i) of this section is equal to the lesser of the amount of the partnership distribution that would not have been made but for the funding of the partnership or the amount (as determined under § 1.956–1(e)) of the obligation of the foreign partnership that is held (or that would be treated as held under § 1.956–2(c) if the obligation were an obligation of a United States person) by the controlled foreign corporation.

(iii) *Example.* (A) *Facts.* P, a domestic corporation, wholly owns FS, a controlled foreign corporation. P owns a 70% interest in FPRS, a foreign partnership. A domestic corporation that is unrelated to P and FS owns the remaining 30% interest in FPRS. FPRS borrows $100x from FS, and distributes $80x to P. FPRS would not have made the distribution to P but for the funding by FS.

(B) *Result.* Under paragraph (b)(5)(i) of this section, a portion of the obligation of FPRS that FS holds is treated as an obligation of P, which constitutes United States property, because FPRS made a distribution to P that FPRS would not have made but for the funding of FPRS through the obligation held by FS. Under paragraph (b)(5)(ii) of this section, the amount that is treated as an obligation of P is the lesser of the amount of the distribution, $80x, or the amount of the entire obligation of FPRS held by FS, $100x. For purposes of section 956, therefore, on the date the loan to FPRS is made, FS is considered to hold United States property of $80x.

* * * * *

(e)(6) [Reserved]. For further guidance, see § 1.956–1(e)(6).

* * * * *

(g) *Effective/applicability date.* (1) Paragraph (b)(4) of this section applies to taxable years of controlled foreign corporations ending on or after September 1, 2015, and to taxable years of United States shareholders in which or with which such taxable years end, with respect to property acquired on or after September 1, 2015. See paragraph (b)(4) of § 1.956–1T, as contained in 26 CFR part 1 revised as of April 1, 2015, for the rules applicable to taxable years of controlled foreign corporations ending before September 1, 2015 and property acquired before September 1, 2015. For purposes of this paragraph (g)(1), a deemed exchange of property pursuant to section 1001 on or after September 1, 2015 constitutes an acquisition of the property on or after that date.

(2) Paragraph (b)(5) of this section applies to taxable years of controlled foreign corporations ending on or after September 1, 2015, and to taxable years of United States shareholders in which or with which such taxable years end, in the case of distributions made on or after September 1, 2015.

(3) [Reserved].

(4) [Reserved]. For further guidance, see § 1.956–1(g)(4).

(h) *Expiration date.* The applicability of paragraphs (b)(4) and (b)(5) of this section expires on or before August 31, 2018.

Approved: July 30, 2015.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2015–21574 Filed 9–1–15; 8:45 am]

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DEPARTMENT OF JUSTICE

Parole Commission

28 CFR Part 2

[Docket No. UPSC 2014–01]

Paroling, Recommitting and Supervising Federal Prisoners: Prisoners Serving Sentences Under the United States and District of Columbia Codes

AGENCY: United States Parole Commission, Justice.

ACTION: Final rule.

SUMMARY: The United States Parole Commission is revising its rules pertaining to decisions to revoke terms of supervision without a revocation hearing. The rule allows for a releasee charged with administrative violations or specifically identified misdemeanor crimes to apply for a prison sanction of 8 months or less. If a releasee qualifies and applies for a sanction under this section, the Commission may approve a revocation decision that includes no more than 8 months of imprisonment without using its normal guidelines for decision-making

DATES: Effective September 2, 2015.

FOR FURTHER INFORMATION CONTACT: Stephen J. Husk, Case Operations Administrator U.S. Parole Commission, 90 K Street NE., Washington, DC 20530, telephone (202) 346–7061. Questions about this publication are welcome, but inquiries concerning individual cases cannot be answered over the phone.

SUPPLEMENTARY INFORMATION:

Background

In the notice of proposed rulemaking published at 79 FR 47603–47605, we discussed the possible revision of our rules pertaining to decisions to revoke terms of supervision without a revocation hearing for persons charged with only administrative violations or specifically identified misdemeanor crimes. We refer you to the previous publication for a review of the background material. In the notice of proposed rulemaking, we encouraged the public to comment on our proposed changes and we received two written comments from interested persons and/or organizations. However, only one public comment, submitted by the Public Defender Service for the District of Columbia, suggested modifications to the proposed rule.

Public Comment From the Public Defender Service for the District of Columbia (PDS)

PDS recommends that we develop a new risk assessment tool to be applied to all residents of the District of Columbia. While we may review the effectiveness of risk assessment tools used for all cases under our jurisdiction, we believe that the final rule for special procedures for swift and short-term sanctions should be extended only to those persons who commit low level violations of supervision.

Paragraph (d)(3) of the proposed rule stated that, notwithstanding our general policy, when revoking supervised release for administrative violations under this paragraph, we may impose new terms of supervised release that are less than the maximum authorized term. PDS recommends that we provide training to our Hearing Examiners to impose shorter terms of supervision even when revoking supervised release for other types of violations.

Based on the comments, the final rule omits the language from paragraph (d)(3) of the proposed rule. We are permitted to impose periods of supervised release that are less than the maximum authorized term for all

supervised release violators. Therefore, the language from paragraph (d)(3) of the proposed rule is unnecessary and inaccurately implies that we are not permitted to impose shorter periods of supervised release when revoking for other types of violations.

PDS suggests that the inclusion of the proposed rule under the section entitled Revocation Decision Without a Hearing inaccurately implies that a person sanctioned under this paragraph is waiving any type of hearing and not just a revocation hearing. We believe that the proposed rule was included in the correct section. All other processes for revocation without a hearing outlined in § 2.66 refer to persons that waive a revocation hearing after a probable cause determination has been made. The procedures set forth in paragraph (d) are the same in that regard.

PDS expressed a concern that persons arrested outside the District of Columbia will not receive legal advice when deciding to apply for a sanction under paragraph (d)(1) of the proposed rule. Because all alleged violators of supervision are provided with the right to request an attorney at the probable cause proceeding, we are satisfied that all alleged violators who qualify for sanction under this paragraph will be provided with an attorney if they want one.

The proposed rule allows for a prison sanction of ''no more than 8 months'' for persons sentenced pursuant to § 2.66(d). During the pilot project that preceded publishing of the proposed rule, we issued policy statements to guide our Hearing Examiners as to the expected length of the prison term within the 8 month range. The policy statements provided a guide as to the length of the prison sanction based solely on the type of administrative violation that had occurred. However, the policy statements were not included in the proposed rule. PDS commented that failure to include these policy statements is inherently unfair because it punishes all administrative violations the same.

We have determined that it is not necessary to include the policy statements in the final rule. We have decided over 1,000 cases under these procedures since the pilot project began in 2012. A review of the data for those cases showed that we were not following the policy statements in a high number of cases. When the length of the prison term differed from what was suggested by the policy statements, the term was usually shorter than what was suggested. This included the decision to sentence over 200 alleged violators who had absconded from supervision to time served despite the policy statement that suggested that they serve between 5 and 8 months. There are a number of factors other than the type of violation that we consider in determining the length of a prison sanction. Based on our extensive experience in sanctioning alleged violators during the pilot project, we believe we can fairly consider all persons that qualify for a sanction under this section without using policy statements that are based solely on the type of administrative violation that has occurred.

PDS requested that the Commission eliminate or modify the requirement in paragraph (d)(1)(v) of the proposed rule that an alleged violator cannot be sanctioned twice under this section. We find this to be an appropriate requirement and consistent with the alleged violator's agreement to modify his or her non-compliant behavior to successfully complete any remaining period of supervision as indicated in (d)(1)(iv).

The proposed rule did not include any method for an alleged violator to ask the Commission to reconsider a decision to disapprove a sanction under this paragraph or to approve a sanction that is greater than recommended by a Hearing Examiner. It also did not require a Commissioner, when disapproving a case that qualifies, to provide a written explanation. PDS requested that the final rule include these procedures.

We have determined that these procedures are not necessary. To be sanctioned under this paragraph, an alleged violator must agree to a sanction of ''no more than 8 months.'' Thus, we do not believe it is appropriate to allow that same individual the right to petition the Commission to reconsider a decision that is within the scope of the written agreement. Also, a decision not to approve an alleged violator for a sanction under this paragraph only means that the Commission has decided that a revocation hearing will be conducted. If the alleged violator is not satisfied with the result of that hearing, he or she has the right to appeal the decision.

Executive Orders 12866 and 13563

This regulation has been drafted and reviewed in accordance with Executive Order 12866, ''Regulation Planning and Review,'' section 1(b), Principles of Regulation, and in accordance with Executive Order 13565, ''Improving Regulation and Regulatory Review,'' section 1(b), General Principles of Regulation. The Commission has determined that this rule is not a ''significant regulatory action'' under Executive Order 12866, section 3(f), Regulatory Planning and Review, and accordingly this rule has not been reviewed by the Office of Management and Budget.

Executive Order 13132

This rule will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Under Executive Order 13132, this rule does not have sufficient federalism implications requiring a Federalism Assessment.

Regulatory Flexibility Act

The rule will not have a significant economic impact upon a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 605(b).

Unfunded Mandates Reform Act of 1995

The rule will not cause State, local, or tribal governments, or the private sector, to spend $100,000,000 or more in any one year, and it will not significantly or uniquely affect small governments. No action under the Unfunded Mandates Reform Act of 1995 is necessary.

Small Business Regulatory Enforcement Fairness Act of 1996 (Subtitle E—Congressional Review Act)

These rule is not a ''major rule'' as defined by Section 804 of the Small Business Regulatory Enforcement Fairness Act of 1996 Subtitle E—Congressional Review Act, now codified at 5 U.S.C. 804(2). The rule will not result in an annual effect on the economy of $100,000,000 or more; a major increase in costs or prices; or significant adverse effects on the ability of United States-based companies to compete with foreign-based companies. Moreover, this is a rule of agency practice or procedure that does not substantially affect the rights or obligations of non-agency parties, and does not come within the meaning of the term ''rule'' as used in Section 804(3)(C), now codified at 5 U.S.C. 804(3)(C). Therefore, the reporting requirement of 5 U.S.C. 801 does not apply.

List of Subjects in 28 CFR Part 2

Administrative practice and procedure, Prisoners, Probation and parole.

The Final Rule

Accordingly, the U.S. Parole Commission adopts the following amendments to 28 CFR part 2.

PART 2—[AMENDED]

■ 1. The authority citation for 28 CFR part 2 continues to read as follows:

Authority: 18 U.S.C. 4203(a)(1) and 4204(a)(6).

■ 2. In § 2.66, add paragraph (d) to read as follows:

§ 2.66 Revocation decision without hearing.

(d) *Special procedures for swift and short-term sanctions for administrative violations of supervision.* (1) An alleged violator may, at the time of the probable cause hearing or preliminary interview, waive the right to a revocation hearing and apply in writing for an immediate prison sanction of no more than 8 months. Notwithstanding the reparole guidelines at § 2.21, the Commission will consider such a sanction if—

(i) The releasee has not already postponed the initial probable cause hearing/preliminary interview by more than 30 days;

(ii) The charges alleged by the Commission do not include a violation of the law;

(iii) The releasee has accepted responsibility for the violations;

(iv) The releasee has agreed to modify the non-compliant behavior to successfully complete any remaining period of supervision; and

(v) The releasee has not already been sanctioned pursuant to this paragraph (d)(1).

(2) A sanction imposed pursuant to paragraph (d)(1) of this section may include any other action authorized by § 2.52, § 2.105, or § 2.218.

(3) Any case not approved by the Commission for a revocation sanction pursuant to paragraph (d)(1) of this section shall receive the normal revocation hearing procedures including the application of the guidelines at § 2.21.

Note to paragraph (d). For purpose of paragraph (d)(1) of this section only, the Commission will consider the sanctioning of the following crimes as administrative violations if they have been charged only as misdemeanors:

1. Public Intoxication
2. Possession of an Open Container of Alcohol
3. Urinating in Public
4. Traffic Violations
5. Disorderly Conduct/Breach of Peace
6. Driving without a License or with a revoked/suspended license
7. Providing False Information to a Police Officer
8. Loitering
9. Failure to Pay court ordered support (*i.e.* child support/alimony)
10. Solicitation/Prostitution
11. Resisting Arrest
12. Reckless Driving
13. Gambling
14. Failure to Obey a Police Officer
15. Leaving the Scene of an Accident (only if no injury occurred)-
16. Hitchhiking
17. Vending without a License
18. Possession of Drug Paraphernalia (indicating purpose of personal use only)
19. Possession of a Controlled Substance (for personal use only)

Dated: August 17, 2015.

J. Patricia Wilson Smoot,

Chairman, United States Parole Commission.

[FR Doc. 2015–21094 Filed 9–1–15; 8:45 am]

BILLING CODE P

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Parts 7, 18, 44, 46, 48, 49, 56, 57, 70, 71, 72, 74, 75, and 90

MSHA Headquarters, Pittsburgh Safety and Health Technology Center, and Respirable Dust Processing Laboratory Address Changes

AGENCY: Mine Safety and Health Administration, Labor.

ACTION: Final rule; technical amendment.

SUMMARY: The Mine Safety and Health Administration (MSHA) is amending its published regulations that include the Agency's addresses. MSHA relocated its Headquarters offices and also will discontinue renting the Post Office boxes it uses for mail delivery to the Pittsburgh Safety and Health Technology Center and Respirable Dust Processing Laboratory. In addition, MSHA is amending the incorporation by reference language in some of its regulations to include current addresses, telephone numbers, and internet addresses.

DATES: *Effective Date:* September 2, 2015.

FOR FURTHER INFORMATION CONTACT: Sheila A. McConnell, Acting Director, Office of Standards, Regulations, and Variances, MSHA, at *mcconnell.sheila.a@dol.gov* (email); 202–693–9440 (voice); or 202–693–9441 (facsimile). These are not toll-free numbers.

SUPPLEMENTARY INFORMATION: On June 15, 2015, MSHA moved its Headquarters offices from 1100 Wilson Boulevard, Arlington, VA 22209–3939 to 201 12th Street South, Arlington, VA 22202–5452. MSHA is amending its regulations to include MSHA's new address.

MSHA is also amending its regulations to update the mailing address of MSHA's Office of Technical Support, Pittsburgh Safety and Health Technology Center. MSHA will discontinue renting the Post Office boxes it uses for mail delivery. The mailing address for the Pittsburgh Safety and Health Technology Center's Respirable Dust Processing Laboratory is 626 Cochrans Mill Road, Building 38, Pittsburgh, PA 15236–3611. The mailing address to submit seal design applications for approval by the Pittsburgh Safety and Health Technology Center is 626 Cochrans Mill Road, Building 151, Pittsburgh, PA 15236–3611.

In addition, MSHA made other non-substantive changes to correct inaccurate names: §§ 48.3, 48.23, and 48.32 contain a non-substantive change to the name of the Administrator for Metal and Nonmetal Mine Safety and Health; §§ 7.505, 56.2, 57.2, and 75.301 contain a non-substantive change to the name of the Office of Standards, Regulations, and Variances; and §§ 49.3, 49.4, and 49.8 contain a non-substantive change to remove an obsolete or inapplicable name.

MSHA is also amending previously approved incorporation by reference (IBR) language in some MSHA regulations. The amendments conform to current Office of the Federal Register (OFR) format requirements for an IBR regarding publisher addresses, telephone numbers, and internet addresses, and include contact information for the National Archives and Records Administration (NARA).

This technical amendment is a procedural ''rule'' under 5 U.S.C. 551(4), and is not subject to the notice-and-comment rulemaking requirements in 5 U.S.C. 553. This action also does not constitute a ''regulatory action'' subject to Executive Order 12866. Accordingly, the regulations in 30 CFR parts 7, 18, 44, 46, 48, 49, 56, 57, 70, 71, 72, 74, 75, and 90 are amended to include updated information.

List of Subjects

30 CFR Part 7

Explosives, Incorporation by reference, Mine safety and health, Reporting and recordkeeping requirements, Research.