

will consider comments filed after the comment period has closed if it is possible to do so without incurring expense or delay. The agency may change this proposal in light of the comments it receives.

B. Availability of Rulemaking Documents

An electronic copy of rulemaking documents may be obtained from the internet by—

1. Searching the Federal eRulemaking Portal (<http://www.regulations.gov>);
2. Visiting the FAA's Regulations and Policies web page at http://www.faa.gov/regulations_policies or
3. Accessing the Government Printing Office's web page at <http://www.gpo.gov/fdsys/>.

Copies may also be obtained by sending a request to the Federal Aviation Administration, Office of Rulemaking, 800 Independence Avenue SW, Washington, DC 20591, or by calling (202) 267-9680. Commenters must identify the docket or notice number of this rulemaking.

All documents the FAA considered in developing this proposed rule, including economic analyses and technical reports, may be accessed from the internet through the Federal eRulemaking Portal referenced in item (1) above.

Background

On March 26, 2019, the FAA posted a draft copy of the NPRM entitled "Streamlined Launch and Reentry Licensing Requirements" on its website for public preview. On April 15, 2019, this rule, containing minimal changes, was published as Notice No. 19-01 in the **Federal Register** (84 FR 15296). Commenters were instructed to provide comments on or before June 14, 2019.

Since publication, fifty-six commenters¹ have requested an

extension of the comment period to a total of 120 days, or until August 13, 2019, citing the proposed rule's breadth, significant impact, length, and complexity. The commenters stated a longer time frame is necessary in order to fully review the proposed rule and develop comments and recommendations.

The FAA agrees with the petitioners' request for an extension of the comment period. It recognizes the content of the proposed rule is significant and complex, and that an extension would help commenters craft complete and thoughtful responses. Because the rule was posted on the FAA's website 20 days prior to its publication in the **Federal Register**, the FAA is extending the comment period an additional 45 days. With this extension, the comment period will now close on July 30, 2019. This will provide the public with a total of 125 days to conduct its review.

The FAA does not anticipate any further extension of the comment period for this rulemaking.

Extension of Comment Period

In accordance with § 11.47(c) of Title 14, Code of Federal Regulations, the FAA has reviewed the petitions for extension of the comment period for this notice. The petitioners have shown a substantive interest in the proposed policy and good cause for the extension of the comment period. The FAA has determined that an extension of the comment period for an additional 45 days to July 30, 2019, is consistent with the public interest, and that good cause exists for taking this action.

Accordingly, the comment period for Notice No. 19-01 is extended until July 30, 2019.

Issued under authority provided by 49 U.S.C. 106(f), 44701(a), and 44703 in Washington, DC, on May 24, 2019.

Lirio Liu,

Executive Director, Office of Rulemaking.

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¹ The commenters are Aerospace Industries Association (AIA), Analytical Graphics Inc. (AGI), Aircraft Owners and Pilots Association (AOPA), Airlines for America, Airports Council International—North America (ACI), Air Line Pilots Association (ALPA), American Association of Airline Executives (AAAE), Arete STEM Foundation, Arizona State University, Atomos Space, Axiom, Blue Origins, Colorado Air and Space Port, Exos Aerospace, Generation Orbit, Houston Space Port, Heinlein Prize Trust, Johns Hopkins University, InterFlight Global Corporation, Leo Aerospace, Maxar Technologies, Midland International Air & Space Port, Misty Harbor HOA, MLA Space, Mojave Air & Space Port, Momentus, Moon Express, National Air Traffic Controllers Association (NATCA), New Mexico Spaceport Authority, Purdue School of Aeronautics and Astronautics, Quest for Stars, Regional Airline Association (RAA), Sierra Nevada Corporation, Spaceport Strategies LLC, SpaceX, Space Angels, Space Florida, Spaceport Camden, SpinLaunch, Southwest Research Institute, TeamHeath

Healthcare Staffing, Techshot, TIP Technologies, Vector Launch, Virgin Galactic, Virgin Orbit, World View, Xplore Inc., and various members of the public.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 163

[REG-104464-18]

RIN 1545-BO55

Deduction for Foreign-Derived Intangible Income and Global Intangible Low-Taxed Income; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations to provide guidance to determine the amount of the deduction for foreign-derived intangible income and global intangible low-taxed income.

DATES: The public hearing is being held on Wednesday, July 10, 2019, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Monday, July 1, 2019.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG-104464-18), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-104464-18), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-104464-18).

FOR FURTHER INFORMATION CONTACT:

Concerning proposed §§ 1.250(a)-1 through 1.250(b)-6, 1.962-1, 1.6038-2, 1.6038-3, and 1.6038A-2, Kenneth Jeruchim at (202) 317-6939; concerning proposed §§ 1.1502-12, 1.1502-13 and 1.1502-50, Michelle A. Monroy at (202) 317-5363 or Austin Diamond-Jones at (202) 317-6847; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Regina Johnson at (202) 317-6901 (not toll-free numbers), fdms.database@irs.counsel.treas.gov.

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the

notice of proposed rulemaking (REG–104464–18) that was published in the **Federal Register** on Wednesday, March 6, 2019 (84 FR 8188).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by May 6, 2019, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Monday, July 1, 2019.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or by contacting the Publications and Regulations Branch at (202) 317–6901 (not a toll-free number) *fdms.database@irs.counsel.treas.gov*.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

Martin V. Franks,

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

[FR Doc. 2019–11388 Filed 5–30–19; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[REG–132240–15]

RIN 1545–BN52

Withholding on Certain Distributions Under Section 3405(a) and (b)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains a proposed regulation regarding withholding on certain periodic and nonperiodic distributions under section 3405, other than eligible rollover distributions. This regulation would affect payors and payees of these distributions.

DATES: Written or electronic comments and must be received by August 29, 2019.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG–132240–15), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–132240–15), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (indicate IRS REG–132240–15).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulation, Jeremy D. Lamb at (202) 317–6799; concerning submissions of comments, Regina Johnson at (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

Section 3405(a)(1) requires the payor of any periodic payment to withhold income tax from the payment. Under section 3405(a)(2), an individual generally may elect not to have section 3405(a)(1) apply with respect to periodic payments made to the individual. Section 3405(b)(1) requires the payor of any nonperiodic distribution to withhold income tax from the distribution. Under section 3405(b)(2), an individual generally may elect not to have section 3405(b)(1) apply with respect to any nonperiodic distribution.

Section 3405(e)(2) defines a periodic payment as a designated distribution that is an annuity or similar periodic payment. Section 3405(e)(3) defines a nonperiodic distribution as any designated distribution that is not a periodic payment. A designated distribution generally is defined in section 3405(e)(1) as any distribution or payment from or under an employer deferred compensation plan, an individual retirement plan (as defined in section 7701(a)(37)), or a commercial annuity. For this purpose, an employer deferred compensation plan is defined in section 3405(e)(5) as any pension, annuity, profit sharing, or stock bonus plan or other plan deferring the receipt of compensation, and a commercial annuity is defined in section 3405(e)(6) as an annuity, endowment, or life insurance contract issued by an insurance company licensed to do business under the laws of any State.

Section 3405(e)(1)(B) identifies certain amounts or payments that are not a “designated distribution” for purposes of section 3405 withholding. Under section 3405(e)(1)(B)(iii), any

amount that is subject to withholding under subchapter A of chapter 3 (relating to withholding of tax on nonresident aliens and foreign corporations) by the person paying such amount or which would be so subject but for a tax treaty is not a designated distribution.

Section 3405(e)(13)(A) provides generally that, in the case of any periodic payment or nonperiodic distribution that is “to be delivered outside of the United States and any possession of the United States,” no election may be made under section 3405(a)(2) or (b)(2) with respect to such payment, with the result that withholding may not be waived. Section 3405(e)(13)(B) provides that section 3405(e)(13)(A) does not apply if the recipient certifies to the payor, in such manner as the Secretary of the Treasury may prescribe, that the recipient is not (i) a United States citizen or a resident alien of the United States, or (ii) an individual to whom section 877 applies. Section 877(h) provides that section 877 applies to certain nonresident alien individuals whose expatriation date, as defined in section 877A(g)(3), is before June 17, 2008.

Notice 87–7 (1987–1 C.B. 420), see § 601.601(d)(2)(ii)(b), provides guidance under section 3405(e)(13)(A) to payors of designated distributions with respect to their duty to withhold income tax from such distributions. The notice addresses designated distributions to the following categories of payees: (1) Payees who have provided the payors with a residence address outside of the United States;¹ (2) payees who have provided the payors with a residence address within the United States; and (3) payees who have not provided the payors with a residence address.

Notice 87–7 specifies that, if a payee has provided the payor with a residence address outside of the United States, the payor is required to withhold income tax from designated distributions to the payee. If a payee has provided the payor with a residence address within the United States, the payor is required to withhold income tax from these distributions to the payee unless the payee has elected no withholding in accordance with the applicable provisions of section 3405. If a payee has not provided the payor with a residence address, the payor is required to withhold income tax from designated distributions; included within this category is a payee who has provided the payor with an address for the

¹ For purposes of this preamble, references to the “United States” include any possession of the United States.