

announcing the DHS Secretary's decision that arrival restrictions regarding the People's Republic of China (excluding the Special Administrative Regions of Hong Kong and Macau) would go into effect at 5 p.m. Eastern Daylight Time on Sunday, February 2, 2020, at seven airports. The document announcing this decision was published in the **Federal Register** on February 4, 2020 at 85 FR 6044. On Friday, February 7, 2020, DHS published a document adding two airports to the list of airports where flights subject to the arrival restrictions are permitted to land and describing when the arrival restrictions would include those airports. *See* 85 FR 7214. With this document, DHS is adding the following two additional airports to the list of airports where flights subject to the arrival restrictions are permitted to land: Boston Logan International Airport (BOS), and Miami International Airport (MIA).

As with actions related to the People's Republic of China and the Islamic Republic of Iran, DHS anticipates that airlines will be able to fully support implementation of these arrival restrictions.

**Notification of Arrival Restrictions Applicable to All Flights Carrying Persons Who Have Recently Traveled From or Were Otherwise Present Within the Countries of the Schengen Area**

Pursuant to 19 U.S.C. 1433(c), 19 CFR 122.32, 49 U.S.C. 114, and 49 CFR 1544.305 and 1546.105, DHS has the authority to limit the locations where all flights entering the U.S. from abroad may land. Under this authority and effective for flights departing after 11:59 p.m. ET on Friday March 13, 2020, I hereby direct all operators of aircraft to ensure that all flights carrying persons who have recently traveled from, or were otherwise present within, any of the countries of the Schengen Area only land at one of the following airports:

- John F. Kennedy International Airport (JFK), New York;
- Chicago O'Hare International Airport (ORD), Illinois;
- San Francisco International Airport (SFO), California;
- Seattle-Tacoma International Airport (SEA), Washington;
- Daniel K. Inouye International Airport (HNL), Hawaii;
- Los Angeles International Airport, (LAX), California;
- Hartsfield-Jackson Atlanta International Airport (ATL), Georgia;
- Washington-Dulles International Airport (IAD), Virginia;

- Newark Liberty International Airport (EWR), New Jersey;
- Dallas/Fort Worth International Airport (DFW), Texas;
- Detroit Metropolitan Airport (DTW), Michigan;
- Boston Logan International Airport (BOS), Massachusetts; and
- Miami International Airport (MIA), Florida.

This direction considers a person to have recently traveled from, or otherwise been present within, a country of the Schengen Area if that person departed from, or was otherwise present within, a country of the Schengen Area within 14 days of the date of the person's entry or attempted entry into the United States. The Schengen Area consists of the following countries: Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, and Switzerland.

For purposes of this document, crew and flights carrying only cargo (*i.e.*, no passengers or non-crew) are excluded from the applicable measures set forth in this notice.

This direction is subject to any changes to the airport landing destination that may be required for aircraft and/or airspace safety, as directed by the Federal Aviation Administration.

This list of affected airports may be modified by the Secretary of Homeland Security, in consultation with the Secretary of Health and Human Services and the Secretary of Transportation. This list of affected airports may be modified by an updated publication in the **Federal Register** or by posting an advisory to follow at [www.cbp.gov](http://www.cbp.gov). The restrictions will remain in effect until superseded, modified, or revoked by publication in the **Federal Register**.

For purposes of this **Federal Register** document, "United States" means the States of the United States, the District of Columbia, and territories and possessions of the United States (including Puerto Rico, the U.S. Virgin Islands, American Samoa, the Commonwealth of the Northern Mariana Islands, and Guam).

**Chad F. Wolf,**

*Acting Secretary, U.S. Department of Homeland Security.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9888]

**RIN 1545-BN18**

**Guidance Under Section 355(e) Regarding Predecessors, Successors, and Limitation on Gain Recognition; Guidance Under Section 355(f); Correcting Amendment**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains a correction to Treasury Decision 9888, which was published in the **Federal Register** on Wednesday, December 18, 2019. Treasury Decision 9888 contained final regulations providing guidance regarding the distribution by a distributing corporation of stock or securities of a controlled corporation without the recognition of income, gain, or loss.

**DATES:** This correction is effective on March 17, 2020. For dates of applicability, see § 1.355-8(i).

**FOR FURTHER INFORMATION CONTACT:** W. Reid Thompson, (202) 317-5024, or Richard K. Passales, (202) 317-5024 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final regulations (TD 9888) that are the subject of this correction are issued under section 355 of the Internal Revenue Code.

**Need for Correction**

As published December 18, 2019 (84 FR 69308), the final regulations (TD 9888; FR Doc. 2019-27110) contained an error that needs 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 amendment:

**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 1.355-8 is amended by revising the seventh sentence of paragraph (h)(8)(ii)(A) to read as follows:

**§ 1.355–8 Definition of predecessor and successor and limitations on gain recognition under section 355(e) and section 355(f).**

\* \* \* \* \*

(h) \* \* \*

(8) \* \* \*

(ii) \* \* \*

(A) \* \* \* The Reflection of Basis Requirement is satisfied because that C stock had a basis prior to the Distribution that was determined in whole or in part by reference to the basis of Separated Property (Asset 1 and Asset 2, respectively), and was neither distributed in a distribution to which section 355(e) applied nor transferred in a transaction in which the gain on that C stock was recognized in full during the Plan Period prior to the Distribution.

\* \* \*

**Martin V. Franks,**

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

[FR Doc. 2020–05040 Filed 3–16–20; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9888]

RIN 1545–BN18

**Guidance Under Section 355(e) Regarding Predecessors, Successors, and Limitation on Gain Recognition; Guidance Under Section 355(f); Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations; correction.

**SUMMARY:** This document contains a correction to final regulations (TD 9888) that were published in the **Federal Register** on Wednesday, December 18, 2019. The final regulations provide guidance regarding the distribution by a distributing corporation of stock or securities of a controlled corporation without the recognition of income, gain, or loss.

**DATES:** This correction is effective on March 17, 2020. For dates of applicability, see § 1.355–8(i).

**FOR FURTHER INFORMATION CONTACT:** W. Reid Thompson, (202) 317–5024, or Richard K. Passales, (202) 317–5024 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

### Background

The final regulations (TD 9888) (84 FR 69308, Dec. 18, 2019) that are the subject of this correction are issued under section 355 of the Internal Revenue Code.

### Need for Correction

As published, the final regulations (TD 9888), contain an error that needs to be corrected.

### Correction of Publication

Accordingly, the final regulations (TD 9888), that are the subject of FR Doc. 2019–27110, appearing on page 69308 in the **Federal Register** of Wednesday, December 18, 2019, are corrected as follows:

1. On page 69312, in the third column, the eighth line from the bottom of the first full paragraph, “8T(b)(2)(vi)(B)(2)” is corrected to read “8T(b)(2)(vi)”.

**Martin V. Franks,**

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

[FR Doc. 2020–05041 Filed 3–16–20; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF DEFENSE

### Office of the Secretary

#### 32 CFR Part 199

[Docket ID: DOD–2018–HA–0028]

RIN 0720–AB72

**TRICARE; Addition of Physical Therapist Assistants and Occupational Therapy Assistants as TRICARE-Authorized Providers**

**AGENCY:** Office of the Secretary, Department of Defense (DoD).

**ACTION:** Final rule.

**SUMMARY:** The Department of Defense is publishing this final rule to add licensed or certified physical therapist assistants (PTAs) and occupational therapy assistants (OTAs) as TRICARE-authorized providers to engage in physical therapy or occupational therapy under the supervision of a TRICARE-authorized licensed registered physical therapist or occupational therapist in accordance with Medicare’s rules for supervision and qualification. This rule aligns TRICARE with Medicare’s policy, which permits PTAs or OTAs to provide physical or occupational therapy when supervised by a licensed registered physical therapist or occupational therapist.

**DATES:** This rule is effective April 16, 2020.

### FOR FURTHER INFORMATION CONTACT:

Erica Ferron, Defense Health Agency, Medical Benefits and Reimbursement Section, 303–676–3626 or [erica.c.ferron.civ@mail.mil](mailto:erica.c.ferron.civ@mail.mil).

### SUPPLEMENTARY INFORMATION:

#### I. Executive Summary and Overview

##### A. Purpose of the Final Rule

This final rule implements section 721 of the National Defense Authorization Act for Fiscal Year 2018 (NDAA–18), and advances two of the components of the Military Health System’s quadruple aim of improved readiness and better health. The TRICARE Basic benefit currently includes physical therapy (PT) and occupational therapy (OT) services rendered by TRICARE-authorized providers within the scope of their license when prescribed and monitored by a physician, certified physician assistant, or certified nurse practitioner. Allowing licensed registered physical therapists and occupational therapists to include those services of qualified assistants performing under their supervision as covered services may increase access to PT and OT services, and increase beneficiary choice in provider selection. Adding coverage of services by authorized therapy assistants may increase access at the same time the Agency anticipates that an active and aging beneficiary population will increasingly use these services.

##### B. Summary of the Major Provisions of the Final Rule

The major provisions of the final rule are:

- The addition of licensed or certified PTAs as TRICARE-authorized providers, operating under the same qualifications established by Medicare (42 Code of Federal Regulations (CFR) 484.115 or successor regulation). Services must be furnished under the supervision of a TRICARE-authorized licensed registered physical therapist.

- The addition of licensed or certified OTAs as TRICARE-authorized providers, operating under the same qualifications established by Medicare (42 CFR 484.115 or successor regulation). Services must be furnished under the supervision of a TRICARE-authorized licensed registered occupational therapist.

##### C. Costs and Benefits

PT and OT services are covered benefits of the TRICARE program, authorized at 32 CFR 199.4. We estimate