

will be posted on [www.cbp.gov](http://www.cbp.gov). The port director will also endeavor to transmit a courtesy notice of suspension to the entry filer and surety through a CBP-authorized electronic data interchange system.

(d) \* \* \*

(1) \* \* \*

(2) *At importer's request.* If the statutory period has been extended for one year at the importer's request, and the importer thereafter determines that additional time is necessary, it may request another extension in writing before the original extension expires, giving reasons for its request. If the port director finds that good cause (as defined in paragraph (a)(1)(ii) of this section) exists, the official notice of extension extending the time for liquidation for an additional period not to exceed one year will be posted on [www.cbp.gov](http://www.cbp.gov), and CBP will endeavor to transmit a courtesy notice of the extension through a CBP-authorized electronic data interchange system.

\* \* \* \* \*

(f) *Time limitation.* An entry not liquidated within four years from either the date of entry, or the date of final withdrawal of all the merchandise covered by a warehouse entry, will be deemed liquidated by operation of law at the rate of duty, value, quantity, and amount of duty asserted by the importer of record, unless liquidation continues to be suspended by statute or court order. CBP will endeavor to provide a courtesy notice of liquidation, in accordance with § 159.9(d), in addition to the notice specified in § 159.9(c)(2)(ii).

## PART 173—ADMINISTRATIVE REVIEW IN GENERAL

■ 6. The general authority citations for part 173 continues to read as follows:

**Authority:** 19 U.S.C. 66, 1501, 1520, 1624.

■ 7. Revise § 173.4a to read as follows:

### § 173.4a Refund of excess duties, fees, charges, or exaction paid prior to liquidation.

Pursuant to section 520(a)(4), Tariff Act of 1930, as amended (19 U.S.C. 1520(a)(4)), whenever an importer of record declares or it is ascertained that excess duties, fees, charges, or exactions have been deposited or paid, the port director may, prior to liquidation of an entry or reconciliation, take appropriate action to refund the deposit or payment

of excess duties, fees, charges, or exactions.

**R. Gil Kerlikowske,**

*Commissioner, U.S. Customs and Border Protection.*

Approved: October 11, 2016.

**Timothy E. Skud,**

*Deputy Assistant Secretary of the Treasury.*

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**BILLING CODE 9111-14-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-126452-15]

RIN 1545-BN06

### Certain Transfers of Property to Regulated Investment Companies [RICs] and Real Estate Investment Trusts [REITs]; Hearing

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

**ACTION:** Notice of a public hearing on notice of proposed rulemaking.

**SUMMARY:** This document provides a notice of a public hearing on proposed IRS regulations that are affecting the repeal of the *General Utilities* doctrine by the Tax Reform Act of 1986.

**DATES:** The public hearing is being held on Wednesday, November 9, 2016, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the public hearing by Wednesday, October 26, 2016.

**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 photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG-126452-15), 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-126452-15), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-126452-15).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations,

Austin M. Diamond-Jones (202) 317-5363; 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).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-126452-15) that was published in the **Federal Register** on Wednesday, June 8, 2016 (81 FR 36816).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submit written comments by October 26, 2016, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Wednesday, October 26, 2016.

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).

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. 2016-24901 Filed 10-13-16; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-150992-13]

RIN 1545-BM03

### Election To Take Disaster Loss Deduction for Preceding Year

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

**ACTION:** Notice of Proposed Rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal**

**Register**, the IRS is issuing temporary regulations under section 165(i) of the Internal Revenue Code (Code) relating to the election to take a disaster loss in the preceding year. The text of those temporary regulations also serves as the text of these proposed regulations. This document also invites comments from the public regarding these proposed regulations.

**DATES:** Written or electronic comments and requests for a public hearing must be received by January 12, 2017.

**ADDRESSES:** Send submissions to CC:PA:LPD:PR (REG-150992-13), Room 5203, Internal Revenue Service, POB 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-150992-13), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-150992-13).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Daniel Cassano at (202) 317-7011; concerning comments or a request for a public hearing, Oluwafunmilayo Taylor (202) 317-6901 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background and Explanation of Provisions**

Final and temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 165(i) of the Code. The temporary regulations extend the due date by which a taxpayer may elect to treat an allowable loss occurring in a disaster area and attributable to a Federally declared disaster as sustained in the taxable year immediately prior to the taxable year in which the disaster occurred, as provided in section 165(i). The temporary regulations provide rules governing the time and manner of making a section 165(i) election, as well as the time and manner of revoking a section 165(i) election. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

**Special Analyses**

Certain IRS regulations, including these, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section

553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

**Comments and Requests for a Public Hearing**

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The Department of the Treasury and the IRS request comments concerning the extension of the due date by which a taxpayer may make a section 165(i) election, as well as the time and manner in which a taxpayer may revoke a section 165(i) election. All comments will be available for public inspection and copying.

A public hearing will be scheduled if requested in writing by any person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

**Drafting Information**

The principal authors of these regulations are Daniel Cassano and Christopher Wrobel of the Office of the Associate Chief Counsel (Income Tax & Accounting). However, other personnel from the Department of the Treasury and the IRS participated in their development.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Amendments to the Regulations**

Accordingly, the Internal Revenue Service proposes to amend 26 CFR part 1 as follows:

**PART 1— INCOME TAXES**

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

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

- 2. Section 1.165-11 is amended by:
  - a. Removing and reserving paragraphs (a) through (e) and
  - b. Adding reserved paragraphs (f) through (i).

The revisions and additions read as follows:

**§ 1.165-11 Election in respect of losses attributable to a disaster.**

(a) through (i) [Reserved]. [The text of proposed § 1.165-11(a) through (i) is the same as the text of § 1.165-11T(a) through (i) published elsewhere in this issue of the **Federal Register**].

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2016-24674 Filed 10-13-16; 8:45 am]

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**DEPARTMENT OF THE INTERIOR**

**National Park Service**

**36 CFR Part 2**

[NPS-WASO-21549; GPO Deposit Account 4311H2]

**RIN 1024-AE32**

**General Regulations; Areas of the National Park System, Sale and Distribution of Printed Matter and Other Message Bearing Items**

**AGENCY:** National Park Service, Interior.

**ACTION:** Proposed rule.

**SUMMARY:** The National Park Service (NPS) proposes to revise its general rule governing the sale and distribution of printed matter to include the free distribution of message-bearing items that do not meet the NPS regulatory definition of “printed matter.” This change would give visitors an alternative channel of communication while protecting the resources and values of the National Park System.

**DATES:** Comments must be received by December 13, 2016.

**ADDRESSES:** You may submit comments, identified by the Regulation Identifier Number (RIN) 1024-AE32, by any of the following methods:

- *Electronically:* Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments after searching for “RIN 1024-AE32”.

- *Hard copy:* Mail or hand-deliver to: Lee Dickinson, Special Park Uses National Manager, 1849 C St. NW., MS 2355, Washington, DC 20240.

*Instructions:* It is the policy of the Department of the Interior, whenever practicable, to afford the public an opportunity to participate in the rulemaking process. All comments received must include the agency name and RIN for this rulemaking. Comments