

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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## 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).*

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**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**