

Nominations must include the following information about each nominee:

(1) A letter from the Tribe supporting the nomination of the individual to serve as a Tribal representative for the Committee and a statement on whether the nominee is only representing one Tribe's views, or whether the expectation is that the nominee represents a specific group of Tribes. Also include the Tribal interest(s) to be represented by the nominee (see Section IV, Part F of **Federal Register** notice of intent at 80 FR 69161);

(2) A resume reflecting the nominee's qualifications and experience in Indian education; resume to include the nominee's name, Tribal affiliation, job title, major job duties, employer, business address, business telephone, and fax numbers (and business email address, if applicable); and

(3) A brief description of how the nominee will represent Tribal views, communicate with Tribal constituents, and have a clear means to reach agreement on behalf of the Tribe(s) they are representing.

We will consider only comments and nominations that we receive by the close of business Eastern Standard Time on the date listed in the **DATES** section, at the location indicated in the **ADDRESSES** section. Comments received will be available for inspection at the address listed above from 8 a.m. to 4 p.m., Monday through Friday, except Federal holidays. Before including your address, phone number, email address or other personal identifying information in your comment, please note that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comments to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Dated: January 11, 2017.

Lawrence S. Roberts,
Principal Deputy Assistant Secretary—Indian Affairs.

[FR Doc. 2017-01061 Filed 1-17-17; 8:45 am]

BILLING CODE 4337-15-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-135734-14]

RIN 1545-BM45

Rules Regarding Inversions and Related Transactions; Partial Withdrawal of Notice of Proposed Rulemaking

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Partial withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws portions of a notice of proposed rulemaking (REG-135734-14) published on April 8, 2016, in the **Federal Register** (81 FR 20588). The withdrawn portions relate to exceptions to general rules addressing certain transactions that are structured to avoid the purposes of section 7874 of the Internal Revenue Code (Code).

DATES: Portions of the proposed rules published on April 8, 2016, in the **Federal Register** (81 FR 20588) are withdrawn as of January 18, 2017.

FOR FURTHER INFORMATION CONTACT: Joshua G. Rabon, (202) 317-6937.

SUPPLEMENTARY INFORMATION:

Background

On April 8, 2016, the Department of the Treasury (Treasury Department) and the IRS published in the **Federal Register** (81 FR 20588) proposed regulations (REG-135734-14), including in §§ 1.7874-7 and 1.7874-10, that address certain transactions that are structured to avoid the purposes of section 7874 of the Code. The regulations were proposed by cross-reference to temporary regulations (TD 9761) in the same issue of the **Federal Register** (81 FR 20858). In the Rules and Regulations section of this issue of the **Federal Register**, the Treasury Department and the IRS are amending certain aspects of the temporary regulations in §§ 1.7874-7T and 1.7874-10T. Accordingly, the Treasury Department and the IRS are issuing a notice of proposed rulemaking in the Proposed Rules section of this issue of the **Federal Register** that proposes rules in §§ 1.7874-7 and 1.7874-10 by cross-reference to the amended temporary regulations. This document withdraws the previously proposed regulations that are replaced by the notice of proposed rulemaking in the Proposed Rules section of this issue of the **Federal Register**.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Partial Withdrawal of a Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, §§ 1.7874-7(c)(2) and (h) and 1.7874-10(d)(2) and (i) of the notice of proposed rulemaking (REG-135734-14) published in the **Federal Register** on April 8, 2016 (81 FR 20588) are withdrawn.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2017-00636 Filed 1-13-17; 4:15 pm]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-135734-14]

RIN 1545-BM45

Rules Regarding Inversions and Related Transactions; Notice of Proposed Rulemaking by Cross-Reference to Temporary Regulations

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 Department of the Treasury (Treasury Department) and the IRS are amending portions of temporary regulations that address certain transactions that are structured to avoid the purposes of section 7874 of the Internal Revenue Code (Code). The temporary regulations affect certain domestic corporations and domestic partnerships whose assets are directly or indirectly acquired by a foreign corporation and certain persons related to such domestic corporations and domestic partnerships. The text of the temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by April 18, 2017.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-135734-14), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20224. 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-135734-14), 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> (IRS REG-135734-14).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Joshua G. Rabon (202) 317-6937; concerning submissions of comments or requests for a public hearing, Regina Johnson, (202) 317-5177 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend portions of the regulations under section 7874 of the Code concerning the de minimis exceptions to the general rules of §§ 1.7874-7T (disregard of certain stock attributable to passive assets) and 1.7874-10T (disregard of certain distributions). The text of those temporary regulations also serves as the text of the proposed regulations herein. The preamble to those temporary regulations, which is also the preamble to certain final regulations under section 7874, explains the temporary regulations, the corresponding proposed regulations, and the final regulations.

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. Because the regulations do 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), this notice of proposed rulemaking has been submitted to the Chief Counsel of Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the "Addresses" heading. The Treasury Department and the IRS request comments on all aspects of the proposed rules. All comments will be

available at www.regulations.gov or upon request. A public hearing will be scheduled if requested in writing by any person that timely submits electronic or written 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 author of these proposed regulations is Joshua G. Rabon of the Office of Associate Chief Counsel (International). However, other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by adding entries to read in part as follows:

Authority: 26 U.S.C. 7805 * * *
Section 1.7874-7 also issued under 26 U.S.C. 7874(c)(6) and 7874(g).

* * * * *
Section 1.7874-10 also issued under 26 U.S.C. 7874(c)(4) and 7874(g).

■ **Par. 2.** Section 1.7874-7 is added to read as follows.

§ 1.7874-7 Disregard of certain stock attributable to passive assets.

- (a) through (c)(1) [Reserved]
- (2) [The text of proposed § 1.7874-7(c)(2) is the same as the text of § 1.7874-7T(c)(2) as revised elsewhere in this issue of the **Federal Register**.]
- (d) through (g) [Reserved]
- (h) [The text of proposed § 1.7874-7(h) is the same as the text of § 1.7874-7T(h) as revised elsewhere in this issue of the **Federal Register**.]

■ **Par. 3.** Section 1.7874-10 is added to read as follows:

§ 1.7874-10 Disregard of certain distributions.

- (a) through (d)(1) [Reserved]
- (2) [The text of proposed § 1.7874-10(d)(2) is the same as the text of § 1.7874-10T(d)(2) as revised elsewhere in this issue of the **Federal Register**.]
- (e) through (h) [Reserved]
- (i) [The text of proposed § 1.7874-10(i) is the same as the text of § 1.7874-

10T(i) as revised elsewhere in this issue of the **Federal Register**.]

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2017-00637 Filed 1-13-17; 4:15 pm]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-131643-15]

RIN-1545-BN05

Definitions of Qualified Matching Contributions and Qualified Nonelective Contributions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed amendments to the definitions of qualified matching contributions (QMACs) and qualified nonelective contributions (QNECs) under regulations relating to certain qualified retirement plans that contain cash or deferred arrangements under section 401(k) or that provide for matching contributions or employee contributions under section 401(m). Under these regulations, employer contributions to a plan would be able to qualify as QMACs or QNECs if they satisfy applicable nonforfeitability and distribution requirements at the time they are allocated to participants' accounts, but need not meet these requirements when they are contributed to the plan. These regulations would affect participants in, beneficiaries of, employers maintaining, and administrators of tax-qualified plans that contain cash or deferred arrangements or provide for matching contributions or employee contributions.

DATES: Comments and requests for a public hearing must be received by April 18, 2017.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG-131643-15) 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-131643-15), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically via the Federal eRulemaking Portal at