

rights is treated as a transfer of an amount equal to the excess of the fair market value of all interests held by the transferor, determined as if the voting or liquidation rights were nonlapsing, over the fair market value of such interests after the lapse. In addition, under section 2704(b) certain restrictions on liquidation are disregarded in determining the fair market value of the transferred interest. Section 2704(b)(4) authorizes the Secretary to provide by regulation that other restrictions may be disregarded if the restriction has the effect of reducing the value of an interest transferred to a member of the transferor's family for estate, gift, or GST tax purposes but does not ultimately reduce the value of such interest to the transferee.

On August 4, 2016, the Treasury Department and the IRS published in the **Federal Register** (81 FR 51413) a notice of proposed rulemaking under section 2704 (REG-163113-02), relating to restrictions on the liquidation of an interest in a corporation or a partnership. The proposed regulations sought to amend the existing regulations: (1) To address what constitutes control of a limited liability company or other entity or arrangement that is not a corporation, partnership, or limited partnership; (2) to address the effect of deathbed transfers that result in the lapse of a liquidation right; (3) to clarify the treatment of a transfer that results in the creation of an assignee interest; (4) to address the effect of restrictions created by state law; (5) to address restrictions on withdrawal from an entity and the liquidation of an interest in an entity; and (6) to address the effect of insubstantial interests held by persons who are not members of the family.

The Treasury Department and the IRS received numerous written comments on the proposed regulations from interested parties, and held a public hearing on December 1, 2016.

Executive Order 13789, issued on April 21, 2017, instructs the Secretary of the Treasury (the Secretary) to review all significant tax regulations issued on or after January 1, 2016, and to take concrete action to alleviate the burdens of regulations that (i) impose an undue financial burden on U.S. taxpayers; (ii) add undue complexity to the Federal tax laws; or (iii) exceed the statutory authority of the IRS. E.O. 13789 further instructs the Secretary to submit to the President within 60 days an interim report that identifies regulations that meet these criteria. Notice 2017-38 (2017-30 I.R.B. 147 (July 24, 2017)) included the proposed regulations in a list of eight regulations identified by the

Secretary in the interim report as meeting at least one of the first two criteria specified in E.O. 13789.

E.O. 13789 further instructs the Secretary to submit to the President by September 18, 2017, a final report that recommends specific actions to mitigate the burden imposed by regulations identified in the interim report. The Secretary published this final report in the **Federal Register** (82 FR 48013), recommending a complete withdrawal of the proposed regulations to mitigate their potential burden. To implement the Secretary's recommendation, the Treasury Department and the IRS, are withdrawing the proposed regulations.

#### List of Subjects in 26 CFR Part 25

Gift taxes, Reporting and recordkeeping requirements.

#### Withdrawal of Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG-163113-02) that was published in the **Federal Register** on August 4, 2016 (81 FR 51413) is withdrawn.

#### Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA-R05-OAR-2017-0157; FRL-9969-86-Region 5]

#### Air Plan Approval; Wisconsin; Regional Haze Progress Report

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve the regional haze progress report under the Clean Air Act as a revision to the Wisconsin State Implementation Plan (SIP). Wisconsin has satisfied the progress report requirements of the Regional Haze Rule. Wisconsin has also met the requirements for a determination of the adequacy of its regional haze plan with its negative declaration submitted with the progress report.

**DATES:** Comments must be received on or before November 20, 2017.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R05-

OAR-2017-0157 at <http://www.regulations.gov> or via email to [aburano.douglas@epa.gov](mailto:aburano.douglas@epa.gov). For comments submitted at [Regulations.gov](http://www.regulations.gov), follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from [Regulations.gov](http://www.regulations.gov). For either manner of submission, EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.* on the web, cloud, or other file sharing system). For additional submission methods, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section.

For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <http://www2.epa.gov/dockets/commenting-epa-dockets>.

#### FOR FURTHER INFORMATION CONTACT:

Gilberto Alvarez, Environmental Scientist, Attainment Planning and Maintenance Section, Air Programs Branch (AR-18J), Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 886-6143, [alvarez.gilberto@epa.gov](mailto:alvarez.gilberto@epa.gov).

**SUPPLEMENTARY INFORMATION:** In the Final Rules section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this rule, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of this rule and if that provision may be severed from the

remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment. For additional information, see the direct final rule which is located in the Rules section of this **Federal Register**.

Dated: October 10, 2017.

**Robert A. Kaplan,**

*Acting Regional Administrator, Region 5.*

[FR Doc. 2017-22706 Filed 10-19-17; 8:45 am]

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## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 648

[Docket No. 170710645-7645-01]

RIN 0648-BH03

#### Fisheries of the Northeastern United States; Northeast Skate Complex; Framework Adjustment 4

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Proposed rule; request for comments.

**SUMMARY:** We propose regulations submitted by the New England Fishery Management Council in Framework Adjustment 4 to the Northeast Skate Complex Fishery Management Plan. We are proposing to de-couple the skate wing and bait inseason trip limit adjustments to better control the catch of bait skate and to provide a more consistent supply of skate bait to the lobster fishery. This action also clarifies that in-season possession limits may be removed when necessary to help harvest the fisheries total allowable landings. This action is needed to allow the fishery to more effectively harvest its optimum yield.

**DATES:** Public comments must be received by November 6, 2017.

**ADDRESSES:** You may submit comments on this document, identified by NOAA-NMFS-2017-0099, by either of the following methods:

- *Electronic Submission:* Submit all electronic public comments via the Federal e-Rulemaking Portal. Go to [www.regulations.gov/#!docketDetail;D=NOAA-NMFS-2017-0099](http://www.regulations.gov/#!docketDetail;D=NOAA-NMFS-2017-0099), click the "Comment Now!" icon, complete the required fields, and enter or attach your comments.

- *Mail:* Submit written comments to John K. Bullard, Regional

Administrator, National Marine Fisheries Service, 55 Great Republic Drive, Gloucester, MA 01930-2276.

Mark the outside of the envelope: "Comments on Skate Framework 4."

*Instructions:* Comments sent by any other method, to any other address or individual, or received after the end of the comment period, may not be considered by NMFS. All comments received are a part of the public record and will generally be posted for public viewing on [www.regulations.gov](http://www.regulations.gov) without change. All personal identifying information (e.g., name, address, etc.), confidential business information, or otherwise sensitive information submitted voluntarily by the sender will be publicly accessible. NMFS will accept anonymous comments (enter "N/A" in the required fields if you wish to remain anonymous). Attachments to electronic comments will be accepted in Microsoft Word, Excel, or Adobe PDF file formats only.

New England Fishery Management Council staff prepared an environmental assessment (EA) for Northeast Skate Complex Framework Adjustment 4 that describes the proposed action and other considered alternatives. The EA provides a thorough analysis of the biological, economic, and social impacts of the proposed measures and other considered alternatives, a preliminary Regulatory Impact Review, and economic analysis. Copies of the Framework 4 EA are available on request from Thomas A. Nies, Executive Director, New England Fishery Management Council, 50 Water Street, Newburyport, MA 01950. This document is also available from the following internet addresses: <http://www.greateratlantic.fisheries.noaa.gov/> or <http://www.nefmc.org>.

**FOR FURTHER INFORMATION CONTACT:** William Whitmore, Fishery Policy Analyst, (978) 281-9182.

#### SUPPLEMENTARY INFORMATION:

##### Background

The Northeast Skate Complex Fishery Management Plan (FMP), developed by the New England Fishery Management Council and implemented in 2003, manages a complex of seven skate species (barndoor, clearnose, little, rosette, smooth, thorny, and winter skate) off the New England and Mid-Atlantic coasts. Skates are harvested and managed in two different fisheries: one for food (the wing fishery) and one for lobster bait (the bait fishery). Fishery specific allocations, called total allowable landings (TALs), are set through biennial specifications. Additional information on the skate

fisheries can be found online at <https://www.greateratlantic.fisheries.noaa.gov/sustainable/species/skate/index.html>.

While the wing and bait fisheries have several differing management measures, such as possession limits, the management measures for the two fisheries are closely related. Generally, the bait fishery operates under an exemption from the wing fishery possession limits. The bait fishery is managed under a 3-season fishing year: Season 1 is May 1 through August 31; Season 2 is September 1 through October 31; and, Season 3 is November 1 through April 30. When the bait fishery reaches a TAL threshold trigger of 90 percent of a season's TAL, an in-season accountability measure for the bait fishery removes the exemption to the wing-fishery possession limit. When this happens, the exemption is removed and the bait fishery possession limit reverts to the substantially lower wing possession limit. Additional information on previous and current skate management measures can be reviewed through the Council's Web site at <http://www.nefmc.org/management-plans/skates>.

The linked accountability measures for these fisheries recently became problematic, during fishing year 2016 (Figure 1). Framework Adjustment 3 included a 23-percent reduction in the TAL for fishing years 2016-2017. Because of the reduced allocation, the skate bait TAL threshold trigger was reached twice, requiring us to implement incidental possession limits in Season 2 (81 FR 71641; October 18, 2016) and Season 3 (82 FR 8364; January 25, 2017). The first time, the bait fishery possession limit was reduced from 25,000 lb (11,340 kg) per trip to the standard skate wing possession limit (9,307 lb or 4,222 kg). The second time, however, the bait possession limit was reduced simultaneously with the wing possession limit because the wing fishery had reached its TAL threshold trigger of 85 percent. This adjustment, to an incidental possession limit of 1,135 lb (515 kg) per trip, effectively closed the skate bait fishery. This closure had substantial negative impacts on the lobster fishery due to the lack of available bait.

In response to the closure, the Council developed Framework 4 to reduce the likelihood of a lengthy in-season closure while ensuring bait landings do not exceed the TAL.

#### Proposed Measures

This action proposes several measures designed to de-couple the skate wing and bait in-season possession limit