

# Proposed Rules

Federal Register

Vol. 81, No. 106

Thursday, June 2, 2016

This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–135734–14]

RIN 1545–BM45

#### Inversions and Related Transactions; Correction

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

**ACTION:** Correction to a notice of proposed rulemaking by cross-reference to temporary regulation.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations (REG–135734–14) that were published in the **Federal Register** on Friday, April 8, 2016 (81 FR 20588). The proposed regulations relate to transactions that are structured to avoid the purposes of sections 7874 and 367 of the Internal Revenue Code (the Code) and certain post-inversion tax avoidance transactions.

**DATES:** Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking published at 81 FR 20588, April 8, 2016 are still being accepted and must be received by July 7, 2016.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations under sections 304, 367, and 7874, Shane M. McCarrick or David A. Levine, (202) 317–6937; concerning the proposed regulations under sections 956 and 770 (l), Rose E. Jenkins (202) 317–6934; concerning submissions or comments or requests for a public hearing, Regina Johnson 202–317–6901 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking by cross-reference to temporary regulations (REG–135734–14) that is the subject of this correction is under sections 304,

367, 956, 7701(l), and 7874 of the Internal Revenue Code.

#### Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations (REG–135734–14) contains errors that may prove to be misleading and are in need of clarification.

#### Correction of Publication

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations (REG–135734–14) that was the subject of FR Doc. 2016–07299 is corrected as follows:

■ 1. On page 20588, in the preamble, in the “Background” paragraph, in the fifth line, the language “954, 956, 7701(l), and 7874 of the” is corrected to read “956, 7701(l), and 7874 of the”.

#### § 1.7874–4 [Corrected]

■ 2. On page 20590, second column, seventh line of paragraph (c)(1)(ii), the language “(ii) [Reserved].” is corrected to read “(ii) introductory text through (ii)(A) [Reserved].”.

■ 3. On page 20590, second column, second line of paragraph (i)(7), the language “(i)(7)(iii) introductory text [Reserved].” is corrected to read “(i)(7)(iii)(B) [Reserved].”.

■ 4. On page 20590, third column, first and second line of paragraph (j), the language “(j) introductory text through (j)(6) [Reserved].” is corrected to read “(i)(8) through (j)(6) [Reserved].”.

**Martin V. Franks,**

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

[FR Doc. 2016–13015 Filed 6–1–16; 8:45 am]

**BILLING CODE 4830–01–P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 372

[EPA–HQ–TRI–2015–0607; FRL–9943–55]

RIN 2025–AA42

#### Addition of Hexabromocyclododecane (HBCD) Category; Community Right-to-Know Toxic Chemical Release Reporting

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to add a hexabromocyclododecane (HBCD) category to the list of toxic chemicals subject to reporting under section 313 of the Emergency Planning and Community Right-to-Know Act (EPCRA) and section 6607 of the Pollution Prevention Act (PPA). EPA is proposing to add this chemical category to the EPCRA section 313 list because EPA believes HBCD meets the EPCRA section 313(d)(2)(B) and (C) toxicity criteria. Specifically, EPA believes that HBCD can reasonably be anticipated to cause developmental and reproductive effects in humans and is highly toxic to aquatic and terrestrial organisms. In addition, based on the available bioaccumulation and persistence data, EPA believes that HBCD should be classified as a persistent, bioaccumulative, and toxic (PBT) chemical and assigned a 100-pound reporting threshold. Based on a review of the available production and use information, members of the HBCD category are expected to be manufactured, processed, or otherwise used in quantities that would exceed a 100-pound EPCRA section 313 reporting threshold.

**DATES:** Comments must be received on or before August 1, 2016.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–HQ–TRI–2015–0607, by one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the online instructions for submitting comments.

Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute.

- *Mail:* Document Control Office (7407M), Office of Pollution Prevention and Toxics (OPPT), Environmental Protection Agency, 1200 Pennsylvania Ave. NW., Washington, DC 20460–0001.

- *Hand Delivery:* To make special arrangements for hand delivery or delivery of boxed information, please follow the instructions at <http://www.epa.gov/dockets/where-send-comments-epa-dockets#hq>.

Additional instructions on commenting or visiting the docket, along with more information about dockets generally, is available at <http://www.epa.gov/dockets/commenting-epa-dockets>.