

Loan programs—Indians, Reporting and recordkeeping requirements.

Accordingly, for the reasons stated in the preamble, HUD amends 24 CFR parts 5, 1000, 1003, 1005, 1006, and 1007, as follows:

PART 5—GENERAL HUD PROGRAM REQUIREMENTS; WAIVERS

■ 1. The authority citation for part 5 continues to read as follows:

Authority: 42 U.S.C. 1437a, 1437c, 1437d, 1437f, 1437n, 3535(d), Sec. 327, Pub. L. 109–115, 119 Stat. 2936, and Sec. 607, Pub. L. 109–162, 119 Stat. 3051.

■ 2. In § 5.105, revise paragraph (a)(2) to read as follows:

§ 5.105 Other Federal requirements.

* * * * *

(a) * * *

(2) *Equal access to HUD-assisted or -insured housing.* A determination of eligibility for housing that is assisted by HUD or subject to a mortgage insured by HUD shall be made in accordance with the eligibility requirements provided for such program by HUD, and such housing shall be made available without regard to actual or perceived sexual orientation, gender identity, or marital status.

* * * * *

PART 1000—NATIVE AMERICAN HOUSING ACTIVITIES

■ 3. The authority citation for part 1000 continues to read as follows:

Authority: 25 U.S.C. 4101 *et seq.*; 42 U.S.C. 3535(d).

■ 4. In § 1000.12, add paragraph (e) to read as follows:

§ 1000.12 What nondiscrimination requirements are applicable?

* * * * *

(e) The equal access to HUD-assisted or -insured housing requirements in 24 CFR 5.105(a)(2).

PART 1003—COMMUNITY DEVELOPMENT BLOCK GRANTS FOR INDIAN TRIBES AND ALASKA NATIVE VILLAGES

■ 5. The authority citation for part 1003 continues to read as follows:

Authority: 42 U.S.C. 3535(d) and 5301 *et seq.*

■ 6. In § 1003.601, add paragraph (c) to read as follows:

§ 1003.601 Nondiscrimination.

* * * * *

(c) A grantee shall comply with the equal access to HUD-assisted or -insured housing requirements in 24 CFR 5.105(a)(2).

PART 1005—LOAN GUARANTEES FOR INDIAN HOUSING

■ 7. The authority citation for part 1005 continues to read as follows:

Authority: 12 U.S.C. 1715z–13a; 15 U.S.C. 1639c; 42 U.S.C. 3535(d).

■ 8. Add § 1005.115 to read as follows:

§ 1005.115 Equal Access.

The equal access to HUD-assisted or -insured housing requirements in 24 CFR 5.105(a)(2) apply to this part.

PART 1006—NATIVE HAWAIIAN HOUSING BLOCK GRANT PROGRAM

■ 9. The authority citation for part 1006 continues to read as follows:

Authority: 25 U.S.C. 4221 *et seq.*; 42 U.S.C. 3535(d).

■ 10. In § 1006.355, revise the introductory paragraph and add paragraph (d) to read as follows:

§ 1006.355 Nondiscrimination requirements.

Program eligibility under the Act and this part may be restricted to Native Hawaiians. Subject to the preceding sentence, no person may be discriminated against on the basis of race, color, national origin, religion, sex, familial status, or disability, or excluded from program eligibility because of actual or perceived sexual orientation, gender identity, or marital status. The following nondiscrimination requirements are applicable to the use of NHHBG funds:

* * * * *

(d) The equal access to HUD-assisted or -insured housing requirements in 24 CFR 5.105(a)(2).

PART 1007—SECTION 184A LOAN GUARANTEES FOR NATIVE HAWAIIAN HOUSING

■ 11. The authority citation for part 1007 continues to read as follows:

Authority: 12 U.S.C. 1715z–13b; 15 U.S.C. 1639c; 42 U.S.C. 3535(d).

■ 12. Amend § 1007.45 by revising the section heading, redesignating the undesignated paragraph as paragraph (a), and adding paragraph (b) to read as follows:

§ 1007.45 Nondiscrimination.

* * * * *

(b) The equal access to HUD-assisted or -insured housing requirements in 24 CFR 5.105(a)(2) apply to this part.

Dated: November 4, 2016.

Lourdes Castro Ramirez,
Principal Deputy Assistant Secretary for Public and Indian Housing.

Nani A. Coloretti,
Deputy Secretary.

[FR Doc. 2016–27196 Filed 11–16–16; 8:45 am]

BILLING CODE 4210–67–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9788]

RIN 1545–BM84

Liabilities Recognized as Recourse Partnership Liabilities Under Section 752; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final and temporary regulations (TD 9788) that were published in the **Federal Register** on Wednesday, October 5, 2016 (81 FR 69282). The final and temporary regulations provide rules concerning how liabilities are allocated for purposes of section 707 of the Internal Revenue Code and when certain obligations are recognized for purposes of determining whether a liability is a recourse partnership liability under section 752.

DATES: This correction is effective November 17, 2016 and is applicable on and after January 3, 2017.

FOR FURTHER INFORMATION CONTACT: Caroline E. Hay or Deane M. Burke (202) 317–5279 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9788) that are the subject of this correction are under sections 707 and 752 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9788) contain errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

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

Authority: 26 U.S.C. 7805 * * *
Section 1.707-5T also issued under 26 U.S.C. 707(a)(2)(B).

■ **Par. 2.** Section 1.707-5T is amended by revising paragraph (a)(2)(i); and paragraph (f) *Example 7* (i) is amended by revising the second to last sentence. The revisions read as follows:

§ 1.707-5T Disguised sales of property to partnership; special rules relating to liabilities (temporary).

- (a) * * *
- (2) * * *

(i) *In general.* For purposes of § 1.707-5, a partner's share of a liability of a partnership, as defined in § 1.752-1(a) (whether a recourse liability or a nonrecourse liability) is determined by applying the same percentage used to determine the partner's share of the excess nonrecourse liability under § 1.752-3(a)(3) (as limited in its application to this paragraph (a)(2)), but such share shall not exceed the partner's share of the partnership liability under section 752 and applicable regulations (as limited in the application of § 1.752-3(a)(3) to this paragraph (a)(2)).

* * * * *

- (f) * * *

Example 7. * * *

(i) * * * For disguised sale purposes, assume that G's and H's share of liability 1 is \$2,000 each in accordance with paragraph (a)(2) of this section (which determines a partner's share of a liability using the percentage under § 1.752-3(a)(3), but not exceeding the partner's share of the liability under section 752 and applicable regulations). * * *

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Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).
[FR Doc. 2016-27517 Filed 11-16-16; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9788]

RIN 1545-BM84

Liabilities Recognized as Recourse Partnership Liabilities Under Section 752; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations; correction.

SUMMARY: This document contains corrections to final and temporary regulations (TD 9788) that were published in the **Federal Register** on Wednesday, October 5, 2016 (81 FR 69282). The final and temporary regulations provide rules concerning how liabilities are allocated for purposes of section 707 of the Internal Revenue Code and when certain obligations are recognized for purposes of determining whether a liability is a recourse partnership liability under section 752.

DATES: This correction is effective November 17, 2016 and is applicable on and after January 3, 2017.

FOR FURTHER INFORMATION CONTACT: Caroline E. Hay or Deane M. Burke (202) 317-5279 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations (TD 9788) that are the subject of this correction are under sections 707 and 752 of the Internal Revenue Code.

Need for Correction

As published, the final and temporary regulations (TD 9788) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final and temporary regulations (TD 9788), that are the subject of FR Doc. 2016-23388, are corrected as follows:

On page 69284, in the preamble, first column, the last sentence from the bottom of the first full paragraph, "Therefore, the 707 Temporary Regulations provide that a partner's share of a partnership liability for disguised sale purposes does not include any amount of the liability for which another partner bears the EROL for the partnership liability under § 1.752-2." is corrected to read "Therefore, the 707 Temporary

Regulations provide that for purposes of § 1.707-5, a partner's share of a liability of a partnership, as defined in § 1.752-1(a) (whether a recourse liability or a nonrecourse liability) is determined by applying the same percentage used to determine the partner's share of the excess nonrecourse liability under § 1.752-3(a)(3) (as limited in its application to § 1.707-5T(a)(2)), but such share shall not exceed the partner's share of the partnership liability under section 752 and applicable regulations (as limited in the application of § 1.752-3(a)(3) to § 1.707-5T(a)(2))."

Martin V. Franks,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2016-27516 Filed 11-16-16; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE INTERIOR

Bureau of Safety and Environmental Enforcement

30 CFR Part 250

[Docket ID: BSEE-2016-0010; 17XE1700DX EEEE50000 EX1SF0000.DAQ000]

RIN 1014-AA30

Civil Penalty Inflation Adjustment

AGENCY: Bureau of Safety and Environmental Enforcement, Interior.

ACTION: Final rule.

SUMMARY: This final rule adjusts the level of the civil monetary penalty contained in the Bureau of Safety and Environmental Enforcement (BSEE) regulations pursuant to the Outer Continental Shelf Lands Act (OCSLA), the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015, and Office of Management and Budget (OMB) guidance.

DATES: Effective November 17, 2016.

FOR FURTHER INFORMATION CONTACT: Robert Fisher, Acting Chief Safety and Enforcement Division, Bureau of Safety and Environmental Enforcement, (202) 208-3955 or by email: regs@bsee.gov.

SUPPLEMENTARY INFORMATION:

- I. Background
- II. Calculation of Adjustment
- III. Comments Received on the Interim Final Rule
- IV. Procedural Matters
 - A. Regulatory Planning and Review (E.O. 12866 and 13563)
 - B. Regulatory Flexibility Act
 - C. Small Business Regulatory Enforcement Fairness Act
 - D. Unfunded Mandates Reform Act
 - E. Takings (E.O. 12630)