

except for repayments of project-specific community housing development organization loans that are waived, in accordance with §§ 92.301(a)(3) and (b)(3). In addition, any HOME funds used for costs that are not eligible under this part must be repaid by the participating jurisdiction, in accordance with paragraph (b)(3) of this section.

(3) HUD will instruct the participating jurisdiction to either repay the funds to the HOME Investment Trust Fund Treasury account or the local account. If the jurisdiction is not a participating jurisdiction at the time the repayment is made, the funds must be remitted to HUD and reallocated, in accordance with § 92.454.

\* \* \* \* \*

(d) *Commitment of funds in the local account.* Beginning with the Fiscal Year 2017 action plan, as provided in 24 CFR 91.220(l)(2) and 91.320(k)(2), program income, repayments, and recaptured funds in the participating jurisdiction's HOME Investment Trust Fund local account must be used in accordance with the requirements of this part, and the amount of program income, repayments, and recaptured funds in the participating jurisdiction's HOME Investment Trust Fund local account at the beginning of the program year must be committed before HOME funds in the HOME Investment Trust Fund United States Treasury account, except for the HOME funds in the United States Treasury account that are required to be reserved (*i.e.*, 15 percent of the funds), under § 92.300(a), for investment only in housing to be owned, developed, or sponsored by community housing development organizations. The deadline for committing program income, repayments, and recaptured funds received during a program year is the date of the participating jurisdiction's commitment deadline for the subsequent year's grant allocation.

■ 10. Add § 92.504(c)(7) and (8) to read as follows:

**§ 92.504 Participating jurisdiction responsibilities; written agreements; on-site inspection.**

\* \* \* \* \*

(c) \* \* \*

(7) *Community housing development organization receiving assistance for project-specific technical assistance and site control loans or project-specific seed money loans.* The agreement must identify the specific site or sites and describe the amount and use of the HOME funds (in accordance with § 92.301), including a budget for work, a period of performance, and a schedule for completion. The agreement must also set forth the basis upon which the

participating jurisdiction may waive repayment of the loans, consistent with § 92.301, if applicable.

(8) *Technical assistance provider to develop the capacity of community housing development organizations in the jurisdiction.* The agreement must identify the specific nonprofit organization(s) to receive capacity building assistance. The agreement must describe the amount and use (scope of work) of the HOME funds, including a budget, a period of performance, and a schedule for completion.

\* \* \* \* \*

Dated: November 22, 2016.

**Harriet Tregoning,**

*Principal Deputy Assistant, Secretary for Community Planning and Development.*

Approved on November 2, 2016.

**Nani A. Coloretti,**

*Deputy Secretary.*

[FR Doc. 2016–28591 Filed 12–1–16; 8:45 am]

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## DEPARTMENT OF THE INTERIOR

### Bureau of Indian Affairs

**25 CFR Parts 140, 141, 211, 213, 225, 226, 227, 243, and 249**

[178A2100DD/AAKC001030/A0A501010.999900 253G]

RIN 1076–AF32

### Civil Penalties Inflation Adjustments

**AGENCY:** Bureau of Indian Affairs, Interior.

**ACTION:** Final rule.

**SUMMARY:** The Bureau of Indian Affairs (BIA) is adopting as final the interim final rule published on June 30, 2016, adjusting the level of civil monetary penalties contained in Indian Affairs regulations with an initial “catch-up” adjustment under the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015 and Office of Management and Budget (OMB) guidance. The Department of the Interior (Department) did not receive any significant adverse comments during the public comment period on the interim final rule, and therefore adopts the rule as final without change.

**DATES:** *Effective date:* December 2, 2016.

**FOR FURTHER INFORMATION CONTACT:** Elizabeth Appel, Director, Office of Regulatory Affairs and Collaborative Action, Office of the Assistant Secretary—Indian Affairs; telephone (202) 273–4680, [elizabeth.appel@bia.gov](mailto:elizabeth.appel@bia.gov).

**SUPPLEMENTARY INFORMATION:** On June 30, 2016, the Department published an interim final rule (81 FR 42478) to adjust the level of civil monetary penalties contained in Indian Affairs regulations with an initial “catch-up” adjustment under the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015 and OMB guidance.

The Department received no comments on the rule. Consequently, the Department did not make any change to the interim final rule. For these reasons, the Department adopts the interim rule published June 30, 2016 (81 FR 42478), as final without change.

Dated: November 18, 2016.

**Lawrence S. Roberts,**

*Principal Deputy Assistant Secretary—Indian Affairs.*

[FR Doc. 2016–28750 Filed 12–1–16; 8:45 am]

**BILLING CODE 4337–15–P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[TD 9797]

RIN 1545–BM98

### Consistent Basis Reporting Between Estate and Person Acquiring Property From Decedent

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

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations that provide transition rules providing that executors and other persons required to file or furnish a statement under section 6035(a)(1) or (2) regarding the value of property included in a decedent's gross estate for federal estate tax purposes before June 30, 2016, need not have done so until June 30, 2016. These final regulations are applicable to executors and other persons who file federal estate tax returns required by section 6018(a) or (b) after July 31, 2015.

**DATES:** *Effective Date.* These regulations are effective on December 2, 2016.

*Applicability Dates:* For date of applicability, see § 1.6035–2(b).

**FOR FURTHER INFORMATION CONTACT:** Theresa Melchiorre (202) 317–6859 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

#### Background

Section 6018(a) requires executors to file federal estate tax returns with