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.


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

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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]

(b) [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.

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