1. Removing Example 2;
2. Designating Examples 1 and 3 as paragraphs (i)(4)(i) and (ii), respectively; and
3. In the heading for newly designated paragraph (i)(4)(ii), removing “3” and adding “2” in its place.

§ 1.6655–0 [Amended]

§ 1.6655–2 [Amended]
Par. 8. Section 1.665–6 is amended in paragraph (c) by:
1. Revising the heading and introductory text;
2. Removing Example 1;
3. Designating Example 2 as paragraph (c)(1) and revising the heading of newly designated paragraph (c)(1); and
4. Adding a reserved paragraph (c)(2).
The revisions read as follows:

§ 1.6655–6 Methods of accounting.

(c) Example. The following example illustrates the rules of this section:

(1) Example. * * *

* * * * *

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 9. Add an authority citation for part 602 to read as follows:


§ 602.101 [Amended]
Par. 10. Section 602.101 is amended by removing the entry for § 1.451–5 and the parenthetical authority citation at the end of the section.

Kirsten Wielobob,
Deputy Commissioner for Services and Enforcement.

DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 301
[REG–104266–18]
RIN 1545–BO12
Guidance Regarding the Transition Tax Under Section 965 and Related Provisions; Hearing
AGENCY: Internal Revenue Service (IRS), Treasury.
ACTION: Proposed rule; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations relating to section 965 of the Internal Revenue Code as amended by the Tax Cuts and Jobs Act, which was enacted on December 22, 2017.

DATES: The public hearing is being held on Monday, October 22, 2018, at 10 a.m. The IRS must receive speakers’ outlines of the topics to be discussed at the public hearing by Tuesday, October 16, 2018.

ADDRESS: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.


For further information contact:
Concerning the proposed regulations, Leni C. Perkins (202) 317–6934; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Regina Johnson at (202) 317–6901 (not a toll-free number).

Supplementary information: The subject of the public hearing is the notice of proposed rulemaking (REG–104226–18) that was published in the Federal Register on Thursday, August 9, 2018 (83 FR 39154).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by October 9, 2018, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Tuesday, October 16, 2018.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or by contacting the Publications and Regulations Branch at (202) 317–6901 (not a toll-free number).

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the for further information contact section of this document.

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

[FR Doc. 2018–22345 Filed 10–12–18; 8:45 am]
B I L L I N G C O D E 4 8 3 0 – 0 1 – P

DEPARTMENT OF EDUCATION
34 CFR Chapter VI
[DOcket ID ED–2018–OPE–0076]
RIN 1840–AD36, 1840–AD37, 1840–AD38, 1840–AD40, 1840–AD44
Negotiated Rulemaking Committee; Negotiator Nominations and Schedule of Committee Meetings—Accreditation and Innovation
AGENCY: Office of Postsecondary Education, Department of Education.
ACTION: Intent to establish negotiated rulemaking committee.

SUMMARY: We announce our intention to establish one negotiated rulemaking committee to prepare proposed regulations for the Federal Student Aid programs authorized under title IV of the Higher Education Act of 1965, as amended (HEA). The committee will include representatives of organizations or groups with interests that are significantly affected by the subject matter of the proposed regulations. We request nominations for individual negotiators who represent key stakeholder constituencies for the issues to be negotiated to serve on the committee, and we set a schedule for committee meetings. We also announce
the creation of three subcommittees, and request nominations for individuals with pertinent expertise to participate on the subcommittees.

DATES: We must receive your nominations for negotiators to serve on the committees on or before November 15, 2018. The dates, times and locations of the committee meetings are set out in the Schedule for Negotiations and Subcommittee Meetings section in the SUPPLEMENTARY INFORMATION section.


FOR FURTHER INFORMATION CONTACT: For information about the content of this document, including information about the negotiated rulemaking process or the nomination submission process, contact: Aaron Washington, U.S. Department of Education, 400 Maryland Ave. SW, Room 294–12, Washington, DC 20202. Telephone (202) 453–7241. Email: Aaron.Washington@ed.gov.


If you use a telecommunications device for the deaf (TDD) or text telephone (TTY), call the Federal Relay Service (FRS), toll free, at 1–800–877–8339.

SUPPLEMENTARY INFORMATION: On July 31, 2018, we published in the Federal Register (83 FR 36814) an announcement of our intent to establish a negotiated rulemaking committee under section 492 of the HEA to develop proposed regulations related to a number of higher education practices and issues, including: (1) Accreditation; (2) distance learning and educational innovation; (3) TEACH grants; and (4) participation by faith-based educational entities.

We also announced three public hearings at which interested parties could comment on the topics suggested by the U.S. Department of Education (Department) and suggest additional topics for consideration for action by the negotiated rulemaking committees. Those hearings took place on September 6, 2018 in Washington, DC, on September 11, 2018 in New Orleans, Louisiana, and on September 13, 2018 in Sturtevant, Wisconsin. We invited parties to comment and submit topics for consideration in writing as well. Transcripts from the public hearings are available at https://www2.ed.gov/policy/highered/reg/hearulemaking/2018/index.html.

Written comments submitted in response to the July 31, 2018, document may be viewed through the Federal eRulemaking Portal at www.regulations.gov. Instructions for finding comments are available on the site under “How to Use Regulations.gov” in the “Help” section. Individuals can enter docket ID ED–2018–OPE–0076 in the search box to locate the appropriate docket.

Regulatory Issues
After considering the information received at the public hearings and the written comments, we have decided to establish a single Accreditation and Innovation negotiated rulemaking committee and three topic-based subcommittees to ensure sufficient representation of subject matter experts for each topic. We believe the addition of a TEACH Grants subcommittee, scheduling additional days for the committee meetings, and the use of redlined regulatory text as the starting point of negotiations instead of issue papers will address concerns raised by commenters and ensure proper attention to each topic.

We list the specific topics the committee is likely to address under Committee Topics, below.

We intend to select negotiators for the committee who represent the interests significantly affected by the topics proposed for negotiations. In so doing, we will comply with the requirement in section 492(b)(1) of the HEA that the individuals selected must have demonstrated expertise or experience in the relevant topics proposed for negotiations. We will also select individual negotiators who reflect the diversity among program participants, in accordance with section 492(b)(1) of the HEA. Our goal is to establish a committee that will allow significantly affected parties to be represented while keeping the committee size manageable.

We generally select a primary and alternate negotiator for each constituency represented on a committee. The primary negotiator participates for the purpose of determining consensus. The alternate participates for the purpose of determining consensus in the absence of the primary. Only the primary negotiator may speak during the negotiations unless the primary negotiator is absent for the day or a significant portion of a day, in which case the alternate may speak during the negotiations.

In addition, individuals who are not selected as members of the committee will be able to observe the committee meetings, will have access to the individuals representing their constituencies, and may be able to participate in informal working groups on various issues between the meetings.

Committee Topics
The Accreditation and Innovation Committee will address the Secretary’s recognition of accrediting agencies and related institutional eligibility issues (34 CFR parts 602 and 600), as well as various technical corrections. The specific topics for negotiation will likely include:

• Requirements for accrediting agencies in their oversight of member institutions and programs.
• Criteria used by the Secretary to recognize accrediting agencies, emphasizing criteria that focus on educational quality and deemphasizing those that are anti-competitive.
• Simplification of the Department’s recognition and review of accrediting agencies.
• Clarification of the core oversight responsibilities amongst each entity in the regulatory triad, including accrediting agencies, States, and the Department to hold institutions accountable.
• Clarification of the permissible arrangements between an institution of higher education and another organization to provide a portion of an education program (34 CFR 668.5).
• The roles and responsibilities of institutions and accrediting agencies in the teach-out process (34 CFR 600.32(d) and 602.24).
• Elimination of regulations related to programs that have not been funded in many years.
• Needed technical changes and corrections to program regulations that have been identified by the Department.

As part of the negotiated rulemaking process, we are forming three subcommittees: The Distance Learning and Educational Innovation Subcommittee; the Faith-Based Entities Subcommittee; and the TEACH Grants Subcommittee, to make recommendations to the committee. The committee will ultimately make determinations based on subcommittee recommendations, and committee discussions, on:
• Regulatory changes required to ensure equitable treatment of brick-and-
mortar and distance education programs; enable expansion of direct assessment programs, distance education, and competency-based education; and to clarify disclosure and other requirements of state authorization.

- Protections to ensure that accreditors recognize and respect institutional mission, and evaluate an institution’s policies and educational programs based on that mission; and remove barriers to the eligibility of faith-based entities to participate in the title IV, HEA programs.

- TEACH Grant requirements and ways to reduce and correct the inadvertent conversion of grants to loans.

1. The topics that the Distance Learning and Educational Innovation Subcommittee is likely to address include, but are not limited to:
   - Simplification of State authorization requirements related to programs offered through distance education or correspondence courses, including disclosures about such programs to enrolled and prospective students and other State authorization issues (34 CFR 600.9 and 668.50).
   - The definition of “regular and substantive interaction,” as that term is used in the definitions of “correspondence course” and “distance education” (34 CFR 600.2, 600.7, and 668.10).
   - The definition of the term “credit hour” (34 CFR 600.2, 602.24 and 668.8).
   - The requirement that an institution demonstrates a reasonable relation between the length of a program and entry-level requirements for the recognized occupation for which the program prepares the student (34 CFR 668.8 (e)(1)(i)(i) and 668.14(b)(26)).
   - The barriers to innovation in postsecondary education and to student completion, graduation, or employment, including, but not limited to, regulatory barriers in the Department’s institutional eligibility regulations and student assistance general provisions (34 CFR part 600 and 34 CFR part 668).
   - Direct assessment programs and competency-based education, focusing on the ability of institutions to develop, and students to progress through, innovative programs responsive to student, employer, and societal needs, including consideration of regulations that are barriers to implementation of such programs, such as certain requirements for term-based academic calendars and satisfactory academic progress.

2. The topics that the TEACH Grants Subcommittee is likely to address include, but are not limited to: The simplification and clarification of TEACH Grant program requirements to minimize the inadvertent grant-to-loan conversions and to provide opportunities to correct erroneous conversions (34 CFR part 686).

3. The topics that the Faith-Based Institutions Subcommittee is likely to address include, but are not limited to: Requirements for accrediting agencies to honor institutional mission and various provisions of the regulations regarding the eligibility of faith-based entities to participate in the title IV, HEA programs, including the Gaining Early Awareness and Readiness for Undergraduate Programs, and the eligibility of students to obtain certain benefits under those programs (34 CFR 600.11 and parts, 674, 675, 676, 682, 685, 690, 692, and 694).

These subcommittees will address the specified issues and make recommendations to the committee. Subcommittees are not authorized to make decisions for the committee. The subcommittees may be comprised of some Accreditation and Innovation Committee members (negotiators) as well as individuals who are not committee members, but who have expertise that will be helpful in developing proposed regulations. Therefore, in addition to asking for nominations for individual negotiators who represent key stakeholder constituencies for issues to be negotiated to serve on the committee (see Constituencies for Negotiator Nominations), we are asking for nominations for individuals with specific types of expertise to serve on one of the three subcommittees (see Areas of Expertise for the Distance Learning and Educational Innovation Subcommittee, Areas of Expertise for the Faith-Based Entities Subcommittee, and Areas of Expertise for the TEACH Grants Subcommittee). The subcommittees’ meetings will be held between committee meetings (see Schedule for Negotiations and Subcommittee Meeting). Before the conclusion of the negotiations, each subcommittee will present any recommendations for regulatory changes to the Accreditation and Innovation Committee for its consideration. Only the committee has power to reach consensus on regulations.

Constituencies for Negotiator Nominations

We have identified the following constituencies as having interests that are significantly affected by the topics proposed for negotiations. The Department plans to seat as negotiators individuals for organizations or groups representing these constituencies.

- Accreditation and Innovation Committee
  - Students.
  - Legal assistance organizations that represent students.
  - Financial aid administrators at postsecondary institutions.
  - National Accreditation Agencies.
  - Regional Accreditation Agencies.
  - Programmatic Accreditation Agencies.

- Institutions of higher education primarily offering distance education.
- Institutions of higher education eligible to receive Federal assistance under title III, parts A, B and F, and title V of the HEA, which include Historically Black Colleges and Universities, Hispanic-Serving Institutions, American Indian Tribally Controlled Colleges and Universities, Alaska Native and Native Hawaiian-Serving Institutions, and other institutions with a substantial enrollment of needy students as defined in title III of the HEA.
- Two-year public institutions of higher education.
- Four-year public institutions of higher education.
- Faith-based institutions of higher education.
- Private, nonprofit institutions of higher education.
- Private, proprietary institutions of higher education.
- Employers.
- Veterans.

The goal of the committee is to develop proposed regulations that reflect a final consensus of the committee. Consensus means that there is no dissent by any member of a negotiating committee, including the committee member representing the Department. However, the Department seeks consensus independently on the predetermined sets of topics addressed by each subcommittee and the committee. Although only the committee, not the subcommittees, can vote on consensus, the issues will be divided into groups by the Department and the committee will have an opportunity to vote on each.

An individual selected as a negotiator is expected to represent the interests of his or her organization or group and participate in the negotiations in a manner consistent with the goal of developing proposed regulations on which the committee will reach consensus. If consensus is reached, all members of the organization or group represented by a negotiator are bound by the consensus and are prohibited.
Areas of Expertise for the Distance Learning and Educational Innovation Subcommittee

The Department plans to select individuals from organizations or groups with expertise in direct assessment programs, distance education, and competency-based education. The subcommittee will focus on the ability of institutions to develop, and students to progress through, innovative programs responsive to student, employer, and societal needs. This subcommittee could consider revisions to regulations that are barriers to implementation of such programs, including certain requirements for term-based academic calendars and satisfactory academic progress.

Nominations must include evidence of the nominee’s specific knowledge in these areas, citing specific topics outlined in the Committee Topics section. Such individuals from organizations or groups may include but are not limited to, representatives of:
- Students.
- Legal assistance organizations that represent students.
- Private, nonprofit institutions of higher education, with knowledge of direct assessment programs and competency-based education.
- Private, for-profit institutions of higher education, with knowledge of direct assessment programs and competency-based education.
- Public institutions of higher education, with knowledge of direct assessment programs and competency-based education.
- Accrediting agencies.
- Associations or organizations that provide guidance to or represent institutions with direct assessment programs and competency-based education.
- Financial aid administrators at postsecondary institutions.
- Academic executive officers at postsecondary institutions.
- Non-profit organizations supporting inter-State agreements related to State authorization of distance or correspondence education programs.
- State higher education executives.

Areas of Expertise for the Faith-Based Entities Subcommittee

The Department plans to select individuals from organizations or groups with expertise in the eligibility of faith-based entities to participate in the title IV, HEA programs. These would include, but are not limited to, individuals with knowledge of the Federal Work Study programs, the title IV, HEA discretionary grant programs, accreditation, and other areas of the Department’s postsecondary education regulations that contain specific provisions concerning faith-based entities. Nominations must include evidence of the nominee’s specific knowledge in these areas. Such individuals from organizations or groups may include but are not limited to, representatives of:
- Students.
- Faith-based entities eligible for title IV, HEA programs.
- Officers of institution-based Gaining Early Awareness and Readiness for Undergraduate Program grantees.
- Institutions of higher education with knowledge of faith-based entities’ participation in the title IV, HEA programs.
- Institutions of higher education with knowledge of faith-based entities’ participation in the title IV, HEA programs and that are eligible to receive Federal assistance under title III, Parts A, B, and F, and title V of the HEA, which include Historically Black Colleges and Universities, Hispanic-Serving Institutions, American Indian Tribally Controlled Colleges and Universities, Alaska Native and Native Hawaiian-Serving Institutions, Predominantly Black Institutions, and other institutions with a substantial enrollment of needy students as defined in title III of the HEA.
- Two-year institutions of higher education that award or have awarded TEACH grants.
- Four-year institutions of higher education that award or have awarded TEACH grants.
- Organizations or associations that represent the interests of students who participate in title IV programs.
- Organizations or associations that represent financial aid administrators.

Areas of Expertise for the TEACH Grants Subcommittee

The Department plans to select individuals from organizations or groups with expertise in teacher education programs, student financial aid, and high-need teacher education programs. Nominations must include evidence of the nominee’s specific knowledge in these areas. Such individuals from organizations or groups may include but are not limited to, representatives of:
- Students who are or have been TEACH Grant recipients.
- Legal assistance organizations that represent students.
- Financial aid administrators at postsecondary institutions.
- State primary and secondary education executive officers.
- Institutions of higher education that award or have awarded TEACH grants and that are eligible to receive Federal assistance under title III, Parts A, B, and F, and title V of the HEA, which include Historically Black Colleges and Universities, Hispanic-Serving Institutions, American Indian Tribally Controlled Colleges and Universities, Alaska Native and Native Hawaiian-Serving Institutions, Predominantly Black Institutions, and other institutions with a substantial enrollment of needy students as defined in title III of the HEA.
- Two-year institutions of higher education that award or have awarded TEACH grants.
- Four-year institutions of higher education that award or have awarded TEACH grants.
- Organizations or associations that represent the interests of students who participate in title IV programs.
- Organizations or associations that represent financial aid administrators.

Nominations

Nominations should include:
- The committee or subcommittee for which the nominee is nominated.
- The name of the nominee, the organization or group the nominee represents, and a description of the interest that the nominee represents.
- Evidence of the nominee’s expertise or experience in the topics proposed for negotiations.
- The nominee’s commitment that he or she will actively and respectfully participate in good faith in the development of the proposed regulations with the goal of reaching consensus and without disparaging other committee members, their organizations, or their motives.
- The nominee’s contact information, including address, telephone number, and email address.


Nominees will be notified whether or not they have been selected as soon as the Department’s review process is completed.
The Accreditation and Innovation Committee will meet for three sessions on the following dates:

**Meeting 1:** January 17–18, 2019
**Meeting 2:** February 12–13, 2019
**Meeting 3:** March 11–12, 2019

Meetings will run from 9:00 a.m. to 5:00 p.m.

The January subcommittee meetings will be held at a location in the Washington, DC area to be determined.

The February subcommittee meetings will be held at a location in the Washington, DC area to be determined.

The March subcommittee meetings will be held at a location in the Washington, DC area to be determined.

The subcommittee meetings will be made available through a Department-provided livestream.

The Department will publish a separate notice in the Federal Register announcing the locations of each meeting.

**Accessible Format:** Individuals with disabilities can obtain this document in an accessible format (e.g., Braille, large print, audiorecording, or compact disc) by contacting Aaron Washington, U.S. Department of Education, 400 Maryland Ave. SW, Room 294–12, Washington, DC 20202. Telephone (202) 453–7241. Email: Aaron.Washington@ed.gov.

**Electronic Access to This Document:** The official version of this document is published in the Federal Register. Free internet access to the official edition of the Federal Register and the Code of Federal Regulations is available via the Federal Digital System and the Code of Federal Regulations is published in the Federal Register official edition of the Department of Education. The printed edition of the Federal Register is the official source for the published text on Federal Register.gov. For technical information contact: Kenneth Moss, Chemical Control Division (7405M), Office of Pollution Prevention and Toxics, Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, DC 20460–0001; telephone number: (202) 564–9232; email address: moss.kenneth@epa.gov.

**FOR FURTHER INFORMATION CONTACT:**
For technical information contact: Kenneth Moss, Chemical Control Division (7405M), Office of Pollution Prevention and Toxics, Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, DC 20460–0001; telephone number: (202) 564–9232; email address: moss.kenneth@epa.gov.

**SUPPLEMENTARY INFORMATION:** This document reopens the public comment period established in the Federal Register document of August 1, 2018. In that document, EPA proposed SNURs for 145 chemical substances. EPA received a request to extend the comment period for the proposed rule until November 14, 2018. EPA is reopening the comment period because it received a request to extend the comment period but the request was received too late to publish an extension of the comment period before the comment period expired.

**DATES:** Comments, identified by docket identification (ID) number EPA–HQ–OPPT–2017–0366, must be received on or before November 14, 2018.

**ADDRESSES:** Follow the detailed instructions provided under ADDRESSES in the Federal Register document of August 1, 2018 (83 FR 37455) (FRL–9981–16).

**SUMMARY:** EPA issued a proposed rule in the Federal Register of August 1, 2018 (FRL–9981–16) for significant new use rules (SNURs) for 145 chemical substances. EPA is reopening the comment period because it received a request to extend the comment period but the request was received too late to publish an extension of the comment period before the comment period expired.

**EPA**

**ACTION:** Notice; reopening of comment period.