

# Proposed Rules

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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 INTERIOR

### Bureau of Indian Affairs

#### 25 CFR Part 15

#### Office of the Secretary

#### 43 CFR Part 30

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RIN 1094-AA55

### American Indian Probate Regulations

**AGENCY:** Bureau of Indian Affairs, Office of the Secretary, Interior.

**ACTION:** Proposed rule; reopening of comment period.

**SUMMARY:** The Department of the Interior (Department) proposed revisions to its regulations governing probate of property that the United States holds in trust or restricted status for American Indians. We are reopening the comment period to effectively extend original March 8, 2021 comment deadline. Any comments received after the original March 8, 2021 comment deadline and before the new comment deadline will be accepted as timely submitted. Comments previously submitted need not be resubmitted and will be fully considered in preparation of the final rule.

**DATES:** The comment period for the proposed rule published January 7, 2021 (86 FR 1037), is reopened. Submit written comments by April 29, 2021.

**ADDRESSES:** You may submit comments by any one of the following methods:

- Federal rulemaking portal [www.regulations.gov](http://www.regulations.gov). The rule is listed under Agency Docket Number DOI-2019-0001.

- *Email:* Tribes may email comments to: [consultation@bia.gov](mailto:consultation@bia.gov). All others should email their comments to: [comments@bia.gov](mailto:comments@bia.gov).

- *Mail or Courier:* Ms. Elizabeth Appel, Office of Regulatory Affairs & Collaborative Action, U.S. Department

of the Interior, 1849 C Street NW, Mail Stop 4660 MIB, Washington, DC 20240.

We cannot ensure that comments received after the close of the comment period (see **DATES**) will be included in the docket for this rulemaking and considered. Comments sent to an address other than those listed above will not be included in the docket for this rulemaking.

**FOR FURTHER INFORMATION CONTACT:** Elizabeth K. Appel, Director, Office of Regulatory Affairs & Collaborative Action—Indian Affairs, [Elizabeth.appel@bia.gov](mailto:Elizabeth.appel@bia.gov), (202) 273-4680.

#### SUPPLEMENTARY INFORMATION:

##### Background

On January 7, 2021, we published a proposed rule (86 FR 1037) to revise regulations governing probate of property that the United States holds in trust or restricted status for American Indians. The proposed rule had a 60-day public comment period, ending March 8, 2021. During the comment period for the proposed rule, we received a request for additional time to submit comments. In response to that request, we are allowing additional time for the public to comment on the proposed rule.

##### Public Comments

We will accept comments from the public during this reopened comment period on our proposed rule. If you already submitted comments on the proposed rule, please do not resubmit them. Any comments received before the new comment deadline will be accepted as timely submitted, including comments received after the original March 8, 2021 comment deadline, as long as they are received before the new comment deadline listed in the **DATES** section of this document. Any such comments are incorporated as part of the public record of the rulemaking proceeding, and we will fully consider them in preparation of our final determination.

You may submit your comments by any one of the methods listed in **ADDRESSES**. Please note that your comment—including your personal identifying information—will be posted on [www.regulations.gov](http://www.regulations.gov), regardless of which method you submit your comments. Before including your address, phone number, email address, or other personal identifying

information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

**Bryan Newland,**

*Principal Deputy Assistant Secretary—Indian Affairs.*

**Rachael S. Taylor,**

*Principal Deputy Assistant Secretary-Policy, Management and Budget.*

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**BILLING CODE 4337-15-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-121095-19]

RIN 1545-BP50

### Requirements for Certain Foreign Persons and Certain Foreign-Owned Partnerships Investing in Qualified Opportunity Funds and Flexibility for Working Capital Safe Harbor Plans

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

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** This document contains proposed regulations that include requirements that certain foreign persons and certain foreign-owned partnerships must meet in order to elect the Federal income tax benefits provided by section 1400Z-2 of the Internal Revenue Code (Code). This document also contains proposed regulations that allow, under certain circumstances, for the reduction or elimination of withholding under section 1445, 1446(a), or 1446(f) of the Code on transfers that give rise to gain that is deferred under section 1400Z-2(a). Finally, this document contains additional guidance regarding the 24-month extension of the working capital safe harbor in the case of Federally declared disasters. The proposed regulations affect qualified opportunity funds and their investors.