

information related to the handler's appeal. The Secretary shall inform the handler and all interested parties of the Secretary's decision. All decisions by the Secretary are final.

■ 5. Add § 929.162 to read as follows:

§ 929.162 Handler diversion reports.

(a) *Handler withholding report.* Handlers shall submit to the Committee, by June 1, a handler withholding report. The report shall be submitted using Form CMC–JUN and contain the following information:

- (1) The name and address of the handler;
- (2) The amount of cranberries acquired;
- (3) The amount of cranberries withheld by disposal;
- (4) The amount of cranberries diverted to noncompetitive outlets;
- (5) The form of cranberry products withheld; and
- (6) The total withholding obligation.

(b) *Handler Withholding Final Report.* Handlers shall submit to the Committee, by August 31, a final handler withholding report. The final report shall be submitted using Form CMC–AUG and contain the following information:

- (1) The name and address of the handler;
- (2) The seasonal total of cranberries acquired;
- (3) The seasonal total of cranberries withheld by disposal;
- (4) The seasonal total of cranberries diverted to noncompetitive outlets;
- (5) The form of cranberry products withheld during the season; and
- (6) The total withholding obligation.

(c) *Handler disposal certification.* Handlers shall submit to the Committee Form CMC–DISP for each lot of cranberries or cranberry products to be diverted through disposal. The form shall contain the following information:

- (1) Name and address of the handler;
- (2) Marketable cranberries in whole fruit or processed cranberries converted to whole fruit equivalent disposed of in this lot;
- (3) Form of cranberries;
- (4) Volume if in processed form;
- (5) Lot details;
- (6) Disposal site and method; and
- (7) Inspector certification of the completion of the disposal.

(d) *Handler application for outlets for withheld fruit.* Handlers shall submit to the Committee Form CMC–OUT for approval for each lot of cranberries or cranberry products to be diverted to noncompetitive outlets in accordance with § 929.57. The form shall contain the following information:

- (1) Name and address of the handler;

- (2) Project type;
- (3) Product form;
- (4) Quantity of cranberries in whole fruit or processed cranberries converted to whole fruit equivalent diverted;
- (5) A description of the project and how the cranberries will be used.
- (e) *Third-party confirmation of receipt of withheld fruit.* Handlers shall submit to the Committee Form CMC–CONF for each diversion to a noncompetitive outlet to verify the receipt of the cranberries or cranberry product by the approved outlet. The form shall contain the following information:

- (1) Name and address of the handler;
- (2) Project type;
- (3) Product form;
- (4) Quantity of cranberries in whole fruit or processed cranberries converted to whole fruit equivalent utilized; and
- (5) Confirmation or documentation of receipt from the receiving outlet.

(f) *Handler withholding appeal.* Handlers may appeal a determination made by the Committee relating to a handler withholding regulation using the appeals process outlined in § 929.157(c) and Form CMC–APPL, which shall contain the following information:

- (1) Name and address of the handler;
- (2) Reason for appeal; and
- (3) Information in support of appeal.

[Subpart Redesignated as Subpart C]

■ 6. Redesignate “Subpart—Assessment Rate” as “Subpart C—Assessment Rate”.

Dated: February 2, 2018.

Bruce Summers,

Acting Administrator, Agricultural Marketing Service.

[FR Doc. 2018–02441 Filed 2–14–18; 8:45 am]

BILLING CODE 3410–02–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 5, 5c, 5f, 7, 11, 13, 16, 19, 20, 25, 31, 48, 49, 54, 55, 148, 301, 404, 601, and 602

[REG–132197–17]

RIN 1545–BO17

Eliminating Unnecessary Tax Regulations

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: Pursuant to the policies stated in Executive Orders 13777 and 13789 (the executive orders), the Treasury Department and the IRS conducted a

review of existing regulations, with the goal of reducing regulatory burden for taxpayers by revoking or revising existing tax regulations that meet the criteria set forth in the executive orders. This notice of proposed rulemaking proposes to streamline IRS regulations by removing 298 regulations that are no longer necessary because they do not have any current or future applicability under the Internal Revenue Code (Code) and by amending 79 regulations to reflect the proposed removal of the 298 regulations. The proposed removal and amendment of these regulations may affect various categories of taxpayers.

DATES: Written or electronic comments and requests for a public hearing must be received by May 14, 2018.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–132197–17), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–132197–17), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC, or sent via the Federal eRulemaking Portal at www.regulations.gov (REG–132197–17).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations Mark A. Bond of the Office of Associate Chief Counsel (Procedure and Administration), (202) 317–6844; concerning the submission of comments and a request for a public hearing, Regina Johnson, (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

On February 24, 2017, the President issued Executive Order 13777, Enforcing the Regulatory Reform Agenda (82 FR 12285). E.O. 13777 directed each agency to establish a Regulatory Reform Task Force. Each Regulatory Reform Task Force was directed to review existing regulations for regulations that: (i) Eliminate jobs, or inhibit job creation; (ii) are outdated, unnecessary, or ineffective; (iii) impose costs that exceed benefits; (iv) create a serious inconsistency or otherwise interfere with regulatory reform initiatives and policies; (v) are inconsistent with the requirements of the Information Quality Act (section 515 of the Treasury and General Government Appropriations Act of 2001) or OMB Information Quality Guidance issued pursuant to that provision; or (vi) derive from or implement Executive Orders or other Presidential directives that have been

subsequently rescinded or substantially modified.

On April 21, 2017, the President issued Executive Order 13789, Presidential Executive Order on Identifying and Reducing Tax Regulatory Burdens (82 FR 19317). This executive order stated a policy that the “Federal tax system should be simple, fair, efficient, and pro-growth” and that “[t]he purposes of tax regulations should be to bring clarity to the already complex Internal Revenue Code . . . and to provide useful guidance to taxpayers.” E.O. 13789 also directs that immediate action be taken to “reduce the burden existing tax regulations impose on American taxpayers and thereby to provide tax relief and useful, simplified tax guidance.” To further this goal, the executive order directs the Secretary of the Treasury to review all significant tax regulations issued on or after January 1, 2016.

As required by E.O. 13789, on June 22, 2017, the Treasury Department issued an interim report (June report) identifying eight regulations to be revised or withdrawn. On October 2, 2017, the Treasury Department issued a second report (October report) recommending specific actions with respect to the regulations identified in the June report. In addition, in the October report the Treasury Department explained that “in furtherance of the policies stated in Executive Order 13789, Executive Order 13771, and Executive Order 13777, Treasury and the IRS have initiated a comprehensive review, coordinated by the Treasury Regulatory Reform Task Force, of all tax regulations, regardless of when they were issued. . . . This review will identify tax regulations that are unnecessary, create undue complexity, impose excessive burdens, or fail to provide clarity and useful guidance. . . .” In the October report, the Treasury Department noted that the IRS Office of Chief Counsel had already identified over 200 regulations for potential revocation. These regulations are in the Code of Federal Regulations (CFR) “but are, to varying degrees, unnecessary, duplicative, or obsolete, and force taxpayers to navigate unnecessarily complex or confusing rules.” The October report also stated that the Treasury Department and the IRS expected to begin the rulemaking process of revoking these regulations in the fourth quarter of 2017.

This notice of proposed rulemaking proposes to remove 298 regulations that have no current or future applicability and, therefore, no longer provide useful guidance. Removing these regulations from the CFR will streamline title 26,

Federal Tax Regulations; reduce the volume of regulations taxpayers need to review; and increase clarity of the tax law. The removal of these regulations is unrelated to the substance of rules in the regulations, and no negative inference regarding the stated rules should be made. These regulations are proposed to be removed from the CFR solely because the regulations have no current or future applicability. Removal of these regulations is not intended to alter any non-regulatory guidance that cites to or relies upon these regulations.

This notice of proposed rulemaking also proposes to amend 79 regulations to remove cross-references to the 298 regulations described above. These amendments will further streamline title 26 of the CFR, reduce the volume of regulations taxpayers need to review, and increase clarity of the tax law.

Explanation of Provisions

The tax regulations proposed to be removed fall into one of three categories. The first category includes regulations interpreting provisions of the Code that have been repealed. All of these regulations apply to provisions of the Code that no longer appear in title 26 of the United States Code. The second category includes regulations interpreting Code provisions that, while not repealed, have been significantly revised, and the existing regulations do not account for these statutory changes. To fall in this category, these statutory changes must have rendered the entire regulation inapplicable. The third category includes regulations that, by the terms of the relevant Code provisions or the regulations themselves, are no longer applicable. This category would include, for example, expired temporary regulations; a Code provision that only applies to returns filed before January 1, 1996; or regulations providing for a transition rule that applies only to transactions entered into between January 1, 2000, and March 1, 2001. The specific regulations that fall within each of these three categories are detailed below.

The 79 tax regulations proposed to be amended are regulations that make reference to the 298 tax regulations proposed to be removed. Each amendment removes one or more references to a regulation that is proposed to be removed. For example, § 31.3121(b)(10)–1 is proposed to be amended to remove a reference to § 31.3121(b)(8)–2, which is proposed to be removed. The proposed amendments also include proposed amendments to remove references to regulations in the authority citation for part 602 of title 26 of the CFR, OMB Control Numbers

Under the Paperwork Reduction Act, in cases where regulations are proposed to be removed from the CFR and, in the case of §§ 1.103–15AT and 1.103–18 because these regulations were previously removed from the CFR without corresponding amendment to Part 602.

I. Regulations Interpreting Repealed Code Provisions

26 CFR Part 1

Treasury Regulations §§ 1.23–1 through 1.23–6. These regulations provide guidance under former section 23. Former section 23 was repealed by section 11801(a) of the Omnibus Budget Reconciliation Act of 1990, effective November 5, 1990. Public Law 101–508.

Treasury Regulations § 1.46–11. These regulations provide guidance under former section 46. Former section 46 was repealed by section 11813 of the Omnibus Budget Reconciliation Act of 1990, effective generally with respect to property placed in service after December 31, 1990. Public Law 101–508.

Treasury Regulations §§ 1.56A–1 through 1.56A–5, 1.58–1, and 1.58–9. These regulations provide guidance relating to the alternative minimum tax under section 56A and former section 58. These regulations implement a version of the alternative minimum tax that was repealed by section 701(a) of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986. Public Law 99–514.

Treasury Regulations § 1.101–5. These regulations provide guidance under section 101(e). Section 101(e) was repealed by section 421(b)(2) of the Deficit Reduction Act of 1984, generally effective for transfers after July 18, 1984, in taxable years ending after July 18, 1984. Public Law 98–369.

Treasury Regulations § 1.103–2. These regulations provide guidance regarding the tax exemption for dividends from shares and stock of federal agencies or instrumentalities under former section 103. Former section 103 was repealed by section 6 of the Public Debt Act of 1942, effective for securities issued after March 28, 1942. Public Law 77–510.

Treasury Regulations §§ 1.103–3 through 1.103–6. These regulations provide guidance regarding the tax exemption for interest on United States obligations under former section 103. Former section 103 was repealed in part by section 4 of the Public Debt Act of 1941, effective for obligations issued on or after February 28, 1941. Public Law 77–7.

Treasury Regulations § 1.168(f)(8)–1T. These regulations provide guidance

under section 168(f)(8). Section 168(f)(8) was repealed by section 201(a) of the Tax Reform Act of 1986, effective with respect to property placed in service after December 31, 1986, in taxable years ending after December 31, 1986. Public Law 99-514.

Treasury Regulations § 1.177-1. These regulations provide guidance under section 177. Section 177 was repealed by section 241(a) of the Tax Reform Act of 1986, generally effective with respect to expenditures paid or incurred after December 31, 1986. Public Law 99-514.

Treasury Regulations § 1.179A-1. These regulations provide guidance under section 179A. Section 179A was repealed by section 221(a)(34)(A) of the Tax Increase Prevention Act of 2014, effective December 19, 2014. Public Law 113-295.

Treasury Regulations §§ 1.244-1 and 1.244-2. These regulations provide guidance under section 244. Section 244 was repealed by section 221(a)(41)(A) of the Tax Increase Prevention Act of 2014, effective December 19, 2014. Public Law 113-295.

Treasury Regulations §§ 1.341-1 through 1.341-7. These regulations provide guidance under section 341. Section 341 was temporarily repealed until December 31, 2010, by section 302(e)(4) of the Jobs and Growth Tax Relief and Reconciliation Act of 2003, effective for taxable years beginning after December 31, 2002. Public Law 108-27. Section 102 of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, extended the repeal until December 31, 2012. Public Law 111-312. Section 102(a) of the American Taxpayer Relief Act of 2012 made the repeal of section 341 permanent. Public Law 112-240.

Treasury Regulations §§ 1.405-1 through 1.405-3. These regulations provide guidance under section 405 relating to qualified bond purchase plans. Section 405 was repealed by section 491(a) of the Deficit Reduction Act of 1984, effective for obligations issued after December 31, 1983. Public Law 98-369.

Treasury Regulations § 1.501(k)-1. These regulations provide guidance under section 501(s) relating to nonexemption of Communist-controlled organizations. Section 501(s) was repealed by section 221(a)(62) of the Tax Increase Prevention Act of 2014, effective December 19, 2014. Public Law 113-295.

Treasury Regulations §§ 1.551-3 through 1.551-5. These regulations provide guidance under section 551. Section 551 was repealed by section 413(a)(1) of the American Jobs Creation

Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108-357.

Treasury Regulations §§ 1.552-1 through 1.552-5. These regulations provide guidance under section 552. Section 552 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108-357.

Treasury Regulations § 1.553-1. These regulations provide guidance under section 553. Section 553 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108-357.

Treasury Regulations § 1.554-1. These regulations provide guidance under section 554. Section 554 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108-357.

Treasury Regulations §§ 1.555-1 and 1.555-2. These regulations provide guidance under section 555. Section 555 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108-357.

Treasury Regulations §§ 1.556-1 through 1.556-3. These regulations implement section 556. Section 556 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108-357.

Treasury Regulations §§ 1.586-1 and 1.586-2. These regulations provide guidance under section 586. Section 586 was repealed by section 901(c) of the Tax Reform Act of 1986, effective for

taxable years beginning after December 31, 1986. Public Law 99-514.

Treasury Regulations § 1.595-1. These regulations provide guidance under section 595. Section 595 was repealed by section 1616(b)(8) of the Small Business Job Protection Act of 1996, effective for property acquired (by foreclosure or otherwise) in taxable years beginning after December 31, 1995. Public Law 104-188.

Treasury Regulations § 1.621-1. These regulations provide guidance under section 621. Section 621 was repealed by section 11801(a)(28) of the Omnibus Budget Reconciliation Act of 1990, effective November 5, 1990. Public Law 101-508.

Treasury Regulations §§ 1.669(a)-1A, 1.669(b)-1A, 1.669(c)-1A through 1.669(c)-3A, 1.669(d)-1A, 1.669(e)-1A, 1.669(e)-2A, 1.669(f)-1A, and 1.669(f)-2A. These regulations provide guidance under section 669. Section 669 was repealed by section 701(d) of the Tax Reform Act of 1976, effective with respect to distributions made in taxable years beginning after December 31, 1975. Public Law 94-455.

Treasury Regulations §§ 1.802(b)-1, 1.802-2, and 1.802-4. These regulations provide guidance under section 802. Section 802 was repealed by section 211(a) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law 98-369.

Treasury Regulations §§ 1.806-1 and 1.806-2. These regulations provide guidance under former section 806. Former section 806 was repealed by section 211(a) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law 98-369.

Treasury Regulations §§ 1.809-1, 1.809-3, 1.809-7, and 1.809-8. These regulations provide guidance under former section 809 (as enacted by section 2(a) of the Life Insurance Company Income Tax Act of 1959, Public Law 86-69). Former section 809 was repealed and replaced with a new section 809 by section 211(a) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law 98-369.

Treasury Regulations §§ 1.809-9 and 1.809-10. These regulations provide guidance under section 809 (as enacted by section 211(a) of the Deficit Reduction Act of 1984, Pub. L. 98-369). Section 809 was repealed by section 205(a) of the Pension Funding Equity Act of 2004, effective for taxable years beginning after December 31, 2004. Public Law 108-218.

Treasury Regulations §§ 1.810-1 and 1.810-4. These regulations provide

guidance under former section 810. Former section 810 was repealed by section 211(a) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law 98–369.

Treasury Regulations §§ 1.821–1 through 1.821–5. These regulations provide guidance under section 821. Section 821 was repealed by section 1024(a)(1) of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986. Public Law 99–514.

Treasury Regulations §§ 1.823–1 through 1.823–8. These regulations provide guidance under section 823. Section 823 was repealed by section 1024(a)(1) of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986. Public Law 99–514.

Treasury Regulations §§ 1.825–1 through 1.825–3. These regulations provide guidance under section 825. Section 825 was repealed by section 1024(a)(1) of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986. Public Law 99–514.

Treasury Regulations §§ 1.921–1T through 1.921–3T. These regulations provide guidance under section 921. Section 921 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law 106–519.

Treasury Regulations § 1.922–1. These regulations provide guidance under section 922. Section 922 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law 106–519.

Treasury Regulations § 1.923–1T. These regulations provide guidance under section 923. Section 923 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law 106–519.

Treasury Regulations §§ 1.924(a)–1T, 1.924(c)–1, 1.924(d)–1, and 1.924(e)–1. These regulations provide guidance under section 924. Section 924 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law 106–519.

Treasury Regulations §§ 1.925(a)–1, 1.925(a)–1T, and 1.925(b)–1T. These regulations provide guidance under section 925. Section 925 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of

2000, effective for transactions after September 30, 2000. Public Law 106–519.

Treasury Regulations §§ 1.926(a)–1 and 1.926(a)–1T. These regulations provide guidance under section 926. Section 926 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law 106–519.

Treasury Regulations §§ 1.927(b)–1T, 1.927(d)–1, 1.927(e)–1, 1.927(e)–2T, and 1.927(f)–1. These regulations provide guidance under section 927. Section 927 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law 106–519.

Treasury Regulations §§ 1.941–1 through 1.941–3. These regulations provide guidance under former section 941. Former section 941 was repealed by section 1053(c) of the Tax Reform Act of 1976, effective for taxable years beginning after December 31, 1975. Public Law 94–455.

Treasury Regulations § 1.943–1. These regulations provide guidance under former section 943. Former section 943 was repealed by section 1053(c) of the Tax Reform Act of 1976, effective for taxable years beginning after December 31, 1975. Public Law 94–455.

Treasury Regulations § 1.951–2. These regulations coordinate section 951 with section 1247(a). Section 1247 was repealed by section 413(a)(3) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108–357.

Treasury Regulations §§ 1.963–1, 1.963–4, 1.963–5, 1.963–7, and 1.963–8. These regulations provide guidance under section 963. Section 963 was repealed by section 602(a)(1) of the Tax Reduction Act of 1975, effective for taxable years of foreign corporations beginning after December 31, 1975, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 94–12.

Treasury Regulations § 1.1034–1. These regulations provide guidance under section 1034. Section 1034 was repealed by section 312(b) of the Taxpayer Relief Act of 1997, effective generally for sales and exchanges after May 6, 1997. Public Law 105–34.

Treasury Regulations §§ 1.1232–2 and 1.1232–4. These regulations provide guidance under sections 1232 and 1232B. Sections 1232 and 1232B were

repealed by section 42(a)(1) of the Deficit Reduction Act of 1984, effective for taxable years ending after July 18, 1984. Public Law 98–369.

Treasury Regulations §§ 1.1247–1 through 1.1247–5. These regulations provide guidance under section 1247. Section 1247 was repealed by section 413(a)(3) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108–357.

Treasury Regulations § 1.1491–1. These regulations provide guidance under section 1491. Section 1491 was repealed by section 1131(a) of the Taxpayer Relief Act of 1997, effective August 5, 1997. Public Law 105–34.

Treasury Regulations § 1.1492–1. These regulations provide guidance under section 1492. Section 1492 was repealed by section 1131(a) of the Taxpayer Relief Act of 1997, effective August 5, 1997. Public Law 105–34.

Treasury Regulations § 1.1493–1. These regulations provide guidance under section 1493. Section 1493 was repealed by section 103 of the Foreign Investors Tax Act of 1966, effective for taxable years beginning after December 31, 1966. Public Law 89–809.

Treasury Regulations §§ 1.1494–1 and 1.1494–2. These regulations provide guidance under section 1494. Section 1494 was repealed by section 1131(a) of the Taxpayer Relief Act of 1997, effective August 5, 1997. Public Law 105–34.

Treasury Regulations §§ 1.6035–1 and 1.6035–3. These regulations provide guidance under former section 6035. Former section 6035 was repealed by section 413(c)(26) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108–357.

26 CFR Part 5c

Treasury Regulations §§ 5c.103–1 through 5c.103–3. These regulations provide guidance relating to section 168(f)(8). Section 168(f)(8) was repealed by section 201(a) of the Tax Reform Act of 1986, effective with respect to property placed in service after December 31, 1986, in taxable years ending after December 31, 1986. Public Law 99–514.

Treasury Regulations §§ 5c.168(f)(8)–1 through 5c.168(f)(8)–11. These regulations provide guidance under

section 168(f)(8). Section 168(f)(8) was repealed by section 201(a) of the Tax Reform Act of 1986, effective with respect to property placed in service after December 31, 1986, in taxable years ending after December 31, 1986. Public Law 99-514.

26 CFR Part 5f

Treasury Regulations § 5f.168(f)(8)-1. These regulations implement the transitional rules provided by section 208(d)(2) and (3) of the Tax Equity and Fiscal Responsibility Act of 1982, Public Law 97-248, for certain safe harbor leases under section 168(f)(8). Section 168(f)(8) was repealed by section 201(a) of the Tax Reform Act of 1986, effective with respect to property placed in service after December 31, 1986, in taxable years ending after December 31, 1986. Public Law 99-514.

26 CFR Part 7

Treasury Regulations §§ 7.105-1 and 7.105-2. These regulations provide guidance under section 105(d) relating to the taxation of disability payments. Section 105(d) was repealed by section 122(b) of the Social Security Amendments of 1983, effective for taxable years beginning after December 31, 1983. Public Law 98-21.

26 CFR Part 31

Treasury Regulations § 31.3121(a)(9)-1. These regulations provide guidance under section 3121(a)(9) relating to payments to employees for nonwork periods. Section 3121(a)(9) was repealed by section 324(a)(3)(B) of the Social Security Amendments of 1983, effective with respect to remuneration paid after December 31, 1983. Public Law 98-21.

Treasury Regulations §§ 31.3121(k)-1 through 31.3121(k)-4. These regulations implement section 3121(k) and provide guidance on the constructive filing of waivers of exemption from social security taxes by certain tax-exempt organizations. Section 3121(k) was repealed by section 102(b)(2) of the Social Security Amendments of 1983, effective April 20, 1983. Public Law 98-21.

26 CFR Part 48

Treasury Regulations § 48.4041-18. These regulations provide guidance under section 4041(k). Section 4041(k) was repealed by section 301(c)(6) of the American Jobs Creation Act of 2004, effective for fuel sold or used after December 31, 2004. Public Law 108-357.

Treasury Regulations § 48.4091-3. These regulations provide guidance under section 4091. Section 4091 was repealed by section 853(d)(1) of the

American Jobs Creation Act of 2004, effective with respect to aviation-grade kerosene removed, entered, or sold after December 31, 2004. Public Law 108-357.

26 CFR Part 49

Treasury Regulations §§ 49.4263-1 through 49.4263-4. These regulations provide rules relating to commutation tickets, transportation payments not exceeding \$0.60, air transportation provided to certain organizations, and services provided to members of the armed forces under former section 4263. Former section 4263 was repealed by section 205(c)(1) of the Airport and Airway Development Act of 1970, effective July 1, 1970. Public Law 91-258.

26 CFR Part 54

Treasury Regulations § 54.4972-1. These regulations provide guidance under former section 4972 relating to the tax on excess contributions for self-employed individuals. Former section 4972 was repealed by section 237(c)(1) of the Tax Equity and Fiscal Responsibility Act of 1982, effective for taxable years beginning after December 31, 1983. Public Law 97-248.

Treasury Regulations § 54.4981A-1T. These regulations provide guidance under section 4981A relating to the tax on excess distributions and excess accumulations, which section was redesignated as section 4980A by section 1011A(g) of the Technical and Miscellaneous Revenue Act of 1988. Public Law 100-647. Section 4980A in turn was repealed by section 1073(c) of the Taxpayer Relief Act of 1997. Public Law 105-34. The excess distribution repeal was effective for distributions received after December 31, 1996. The excess retirement accumulation repeal was effective for estates of decedents dying after December 31, 1996.

26 CFR Part 301

Treasury Regulations § 301.6035-1. These regulations provide guidance under former section 6035. Former section 6035 was repealed by section 413(c)(26) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law 108-357.

Treasury Regulations § 301.6241-1T. These regulations provide guidance under former section 6241. Former section 6241 was repealed by section 1307(c)(1) of the Small Business Job Protection Act of 1996, effective for

taxable years beginning after December 31, 1996. Public Law 104-188.

Treasury Regulations § 301.6245-1T. These regulations provide guidance under former section 6245. Former section 6245 was repealed by section 1307(c)(1) of the Small Business Job Protection Act of 1996, effective for taxable years beginning after December 31, 1996. Public Law 104-188.

Treasury Regulations § 301.6501(o)-1. These regulations provide guidance under section 6501 for the work incentive program credit carryback. The work incentive program credit under sections 40, 50A, and 50B was repealed by section 474(m) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law 98-369.

II. Regulations Interpreting Code Provisions That Have Been Significantly Revised

26 CFR Part 1

Treasury Regulations § 1.42-2. These regulations provide guidance under section 42. Section 3003(f) of the Housing and Economic Recovery Act of 2008 revised section 42(d)(6), removing the requirement of a waiver upon application by the taxpayer and provided that the 10-year rule did not apply to any Federal- or State-assisted building, effective generally for buildings placed in service after July 30, 2008, rendering these regulations no longer applicable. Public Law 110-289.

Treasury Regulations §§ 1.103(n)-1T through 1.103(n)-7T. These regulations provide guidance under section 103(n). Section 103 was revised by section 1301 of the Tax Reform Act of 1986 by the removal of section 103(n), effective generally for bonds issued after August 15, 1986, rendering these regulations no longer applicable. Public Law 99-514.

Treasury Regulations §§ 1.178-2 and 1.178-3. These regulations provide guidance under former section 178(b) and section 178(c). Revisions to section 178 in section 201(d)(2) of the Tax Reform Act of 1986, effective for property placed in service after December 31, 1986, in taxable years ending after December 31, 1986, rendered these regulations no longer applicable. Public Law 99-514.

Treasury Regulations §§ 1.401-11 through 1.401-13. These regulations provide rules relating to special requirements for plans benefitting owner-employees under section 401. Section 401 was revised by section 237 of the Tax Equity and Fiscal Responsibility Act of 1982, effective for taxable years beginning after December

31, 1983, rendering these regulations no longer applicable. Public Law 97-248.

Treasury Regulations §§ 1.401(e)-1 through 1.401(e)-6. These regulations provide rules relating to special requirements for plans benefitting owner-employees under section 401. Section 401 was revised by section 237 of the Tax Equity and Fiscal Responsibility Act of 1982, effective for taxable years beginning after December 31, 1983, rendering these regulations no longer applicable. Public Law 97-248.

Treasury Regulations §§ 1.404(a)-4 through 1.404(a)-7 and § 1.404(a)-9. These regulations set forth rules relating to the deductible limit for certain retirement plan contributions under section 404. Revisions to section 404(a)(1) by section 1013(c)(1) of the Employee Retirement Income Security Act of 1974, effective for plan years beginning after September 2, 1974, rendered these regulations no longer applicable. Public Law 93-406.

Treasury Regulations § 1.410(b)-1. These regulations provide minimum coverage requirements under section 410(b). Revisions to section 410(b) by section 1112(a) of the Tax Reform Act of 1986, effective generally for plan years beginning after December 31, 1988, rendered these regulations no longer applicable. Public Law 99-514.

Treasury Regulations § 1.412(l)(7)-1. These regulations provide mortality tables used to determine current liability pursuant to section 412(l)(7)(C)(ii)(II). Section 412 was revised by section 111(a) of the Pension Protection Act of 2006 by the removal of section 412(l)(7), effective for plan years beginning after December 31, 2007, rendering these regulations no longer applicable. Public Law 109-280.

Treasury Regulations § 1.665(f)-1A. These regulations provide for the treatment of undistributed capital gains under section 665(f). Section 665 was revised by section 701(d)(3) of the Tax Reform Act of 1976 by the removal of section 665(f), effective for distributions made in taxable years beginning after December 31, 1975, rendering these regulations no longer applicable. Public Law 94-455.

Treasury Regulations § 1.665(g)-1A. These regulations provide the applicable definition of capital gain distribution under section 665(g). Section 665 was revised by section 701(d)(3) of the Tax Reform Act of 1976 by the removal of section 665(g), effective for distributions made in taxable years beginning after December 31, 1975, rendering these regulations no longer applicable. Public Law 94-455.

Treasury Regulations § 1.667(a)-1A. These regulations provide guidance

under section 667. Section 701(a)(1) of the Tax Reform Act of 1976 revised section 667, effective for taxable years beginning after December 31, 1975, rendering these regulations no longer applicable. Public Law 94-455.

Treasury Regulations § 1.831-4. These regulations provide guidance relating to the election under former section 831(b) for a multiple line company to be taxed on total income. Section 1024(a)(4) of the Tax Reform Act of 1986 revised section 831(b), effective for taxable years beginning after December 31, 1986, rendering these regulations no longer applicable. Public Law 99-514.

26 CFR Part 5f

Treasury Regulations § 5f.103-3. These regulations provide guidance under section 103(l). Section 103 was revised by section 1301 of the Tax Reform Act of 1986 by the removal of section 103(l), effective generally for bonds issued after August 15, 1986, rendering these regulations no longer applicable. Public Law 99-514.

26 CFR Part 7

Treasury Regulations § 7.704-1. These regulations provide guidance under section 704(d). Section 201(b)(1) of the Revenue Act of 1978 revised section 704(d), effective for taxable years beginning after December 31, 1978, rendering these regulations no longer applicable. Public Law 95-600.

26 CFR Part 11

Treasury Regulations § 11.401(d)(1)-1. These regulations provide rules relating to special requirements for plans benefitting owner-employees under section 401. Section 401 was revised by section 237 of the Tax Equity and Fiscal Responsibility Act of 1982, effective for taxable years beginning after December 31, 1983, rendering these regulations no longer applicable. Public Law 97-248.

Treasury Regulations § 11.402(e)(4)(A)-1. These regulations provide rules on lump sum distributions in the case of an employee who has separated from service. Section 402 was revised by section 104 of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986, rendering these regulations no longer applicable. Public Law 99-514.

Treasury Regulations § 11.402(e)(4)(B)-1. These regulations provide rules on an election to treat an amount as a lump sum distribution under section 402(e)(4)(A). Section 402 was revised by section 104 of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986, rendering these regulations no longer applicable. Public Law 99-514.

26 CFR Part 16

Treasury Regulations § 16.3-1. These regulations provide guidance under section 6048. Section 1901(a) of the Small Business Job Protection Act of 1996 revised section 6048, effective generally August 20, 1996, rendering these regulations no longer applicable. Public Law 104-188. Because these regulations are the only regulations in part 16 of the CFR, part 16 of the CFR is proposed to be removed.

26 CFR Part 20

Treasury Regulations § 20.2201-1. These regulations provide guidance under section 2201. Section 103(a) of the Victims of Terrorism Tax Relief Act of 2001 revised section 2201, effective for estates of certain decedents dying on or after September 11, 2001, rendering these regulations no longer applicable. Public Law 107-134.

26 CFR Part 31

Treasury Regulations § 31.3121(b)(8)-2. These regulations provide guidance under section 3121(b)(8)(B). Section 102 of the Social Security Amendments of 1983 revised section 3121(b)(8)(B), effective generally with respect to services performed after December 31, 1983, by removing the Federal Insurance Contributions Act (FICA) tax exemption for organizations described in section 501(c)(3) which are exempt from income tax under section 501(a), rendering these regulations no longer applicable. Public Law 98-21.

26 CFR Part 49

Treasury Regulations §§ 49.4252-1, 49.4252-3, 49.4252-6, and 49.4252-7. These regulations provide rules relating to general telephone services (as defined under former section 4252(a)), telegraph services (as defined under former section 4252(c)), wire mileage services (as defined under section 4252(e)), and wire and equipment services (as defined under section 4252(f)). Section 302 of the Excise Tax Reduction Act of 1965 revised section 4252 to remove these subsections and, accordingly, the tax on the described services, effective generally January 1, 1966, rendering these regulations no longer applicable. Public Law 89-44.

Treasury Regulations §§ 49.4253-8 and 49.4253-9. These regulations provide rules under former section 4053(h) and former section 4053(i) relating to wire mileage services. Section 302 of the Excise Tax Reduction Act of 1965 revised section 4253 to remove these subsections, effective generally January 1, 1966, rendering these regulations no longer applicable. Public Law 89-44.

26 CFR Part 301

Treasury Regulations § 301.6048-1. These regulations provide guidance under section 6048. Section 1901(a) of the Small Business Job Protection Act of 1996 revised section 6048, effective generally August 20, 1996, rendering these regulations no longer applicable. Public Law 104-188.

Treasury Regulations § 301.6511(d)-7. These regulations provide guidance under former section 6511(d)(7). Section 6511 was revised by section 8(b)(2) of an act to revise miscellaneous timing requirements of the revenue laws, and for other purposes, by the removal of former section 6511(d)(7), effective for carrybacks arising in taxable years beginning after November 10, 1978, rendering these regulations no longer applicable. Public Law 95-628.

26 CFR Part 404

Treasury Regulations § 404.6048-1. These regulations provide guidance under section 6048. Section 1901(a) of the Small Business Job Protection Act of 1996 revised section 6048, effective generally August 20, 1996, rendering these regulations no longer applicable. Public Law 104-188.

III. Regulations Having No Future Applicability Under the Code or Regulations

26 CFR Part 1

Treasury Regulations § 1.56-1. These regulations provide guidance under section 56. The alternative minimum tax book income adjustment described in these regulations was only in effect for taxable years beginning in 1987 through 1989.

Treasury Regulations § 1.61-2T. These regulations provide guidance under section 61. These regulations apply only to fringe benefits for taxable years 1985 through 1988.

Treasury Regulations §§ 1.132-1T, 1.132-2T, 1.132-3T, 1.132-4T, 1.132-5T, 1.132-6T, 1.132-7T, and 1.132-8T. These regulations provide guidance under section 132. These regulations apply only to fringe benefits for taxable years 1985 through 1988.

Treasury Regulations §§ 1.148-1A through 1.148-6A, 1.148-9A, 1.148-10A, 1.149(d)-1A, and 1.150-1A. These regulations provide guidance under sections 148A, 149A, and 150A. These regulations apply only to bonds sold prior to July 8, 1997.

Treasury Regulations § 1.165-13T. These regulations provide guidance under section 165. These regulations apply only to losses attributable to straddles (in general, offsetting positions in personal property as described in

section 1092) entered into before January 1, 1982.

Treasury Regulations § 1.401-4. These regulations provide nondiscrimination rules under section 401(a)(4). These regulations generally apply only to plan years beginning before January 1, 1994.

Treasury Regulations § 1.401-5. These regulations provide guidance under section 401. These regulations provide rules for correcting provisions for a plan put into effect before September 2, 1974, and to which the provisions of section 401(b) (which became effective September 2, 1974) do not apply.

Treasury Regulations § 1.401-8. These regulations provide guidance under section 401. These regulations apply only to custodial accounts prior to January 1, 1974.

Treasury Regulations § 1.402(e)-1. These regulations provide guidance under section 402. These regulations provide rules on distributions made after December 31, 1953, and before January 1, 1955, as a result of certain plan terminations.

Treasury Regulations § 1.404(a)-2A. These regulations provide guidance under section 404. These regulations specify information that must be furnished for an employer to claim a retirement plan deduction for a taxable year ending on or after December 31, 1971, and before December 31, 1975.

Treasury Regulations § 1.404(a)(8)-1T. These regulations provide guidance under section 404. These regulations apply the provisions of a technical correction in anticipation of enactment of that correction and are no longer applicable pursuant to subsequent legislation.

Treasury Regulations § 1.404(e)-1. These regulations provide guidance under section 404. These regulations provide rules regarding deductions for retirement plan contributions on behalf of self-employed individuals for years before January 1, 1974.

Treasury Regulations § 1.411(a)-9. These regulations provide guidance under section 411. These regulations provide break-in-service rules that are no longer applicable.

Treasury Regulations § 1.411(d)-5. These regulations provide guidance under section 411. They provide rules on a special class-year vesting rule, which generally does not apply for plan years beginning after December 31, 1988.

Treasury Regulations § 1.412(b)-5. These regulations provide guidance under section 412. These regulations relate to an amortization election that was available to a multiemployer plan for a plan year beginning before January 1, 1982.

Treasury Regulations § 1.412(c)(1)-3T. These regulations provide guidance under section 412. These regulations provide rules on applying the minimum funding requirements to restored plans. These regulations were issued as temporary regulations on October 22, 1990, and expired in 1993, pursuant to section 7805(e)(2).

Treasury Regulations §§ 1.453-4 through 1.453-6 and 1.453-10. These regulations provide guidance under section 453 relating to installment sales. These regulations do not apply to installment sales occurring in taxable years ending after October 19, 1980.

Treasury Regulations § 1.453A-2. These regulations provide guidance under section 453A. These regulations do not apply to any taxable year beginning after December 31, 1986.

Treasury Regulations § 1.475(b)-4. These regulations provide guidance under section 475. These regulations provide transitional rules for section 475 identification purposes for periods before February 1, 1994.

Treasury Regulations § 1.503(e)-4. These regulations provide guidance under section 503. These regulations provide rules relating to the denial of deductions with respect to gifts or contributions made before January 1, 1970.

Treasury Regulations §§ 1.593-1 through 1.593-11. These regulations implement section 593(a) through (d). Section 593(a) through (d) does not apply to taxable years beginning after December 31, 1995.

Treasury Regulations § 1.802-5. These regulations provide guidance under section 802(a)(3). Section 802(a)(3) applies only for taxable years beginning in 1959 or 1960.

Treasury Regulations §§ 1.803-1 through 1.803-7. These regulations provide guidance under section 803. These regulations apply only to taxable years beginning after December 31, 1953, and before January 1, 1955.

Treasury Regulations §§ 1.822-1 and 1.822-2. These regulations provide guidance under section 822. These regulations apply only to taxable years beginning after December 31, 1953, but before January 1, 1955, and ending after August 16, 1954.

Treasury Regulations § 1.832-7T. These regulations provide guidance under section 832. These regulations apply only to taxable years ending before January 1, 1990.

Treasury Regulations § 1.962-4. These regulations provide guidance under section 962. These regulations apply only to taxable years beginning before January 1, 1966.

Treasury Regulations § 1.6049–7T. These regulations provide guidance under section 6049. The guidance in these temporary regulations was incorporated into § 1.6049–7(f)(2)(i)(G)(2) in T.D. 8431, which was published in the **Federal Register** on September 3, 1992.

Treasury Regulations § 1.6050H–1T. These regulations provide guidance under section 6050H. These regulations apply only to information reporting of mortgage interest received after December 31, 1984, and before January 1, 1988.

Treasury Regulations § 1.6654–4. These regulations provide guidance under section 6654. These regulations apply only to underpayment of estimated tax for taxable years beginning after December 31, 1970, and ending before January 1, 1972.

26 CFR Part 5

Treasury Regulations § 5.856–1. These regulations provide transition rules for extensions of a grace period for treating certain property as foreclosure property under section 856(e), as revised by section 363(c) of the Revenue Act of 1978, effective for extensions granted after November 6, 1978, for periods beginning after December 31, 1977. Public Law 95–600. These regulations do not apply to extensions filed on or after March 29, 1980.

26 CFR Part 11

Treasury Regulations § 11.404(a)(6)–1. These regulations provide guidance under section 404. These regulations provide rules regarding an election pursuant to section 402 of the Tax Reduction Act of 1975, Public Law 94–12, to apply the provisions of section 404(a)(6) before the generally applicable effective date (plan years beginning on or after January 1, 1976) for existing plans.

26 CFR Part 13

Treasury Regulations § 13.4. These regulations provide rules relating to arbitrage bonds under section 103. These regulations were published in the **Federal Register** in 1970 (T.D. 7072) and were superseded by a document published in the **Federal Register** on May 3, 1973 (T.D. 7273). Current regulations relating to arbitrage bonds are found in §§ 1.148–1 through 1.148–11.

26 CFR Part 19

Treasury Regulations § 19.3–1. These regulations provide guidance to determine the appropriate interest rate for purposes of section 483. These regulations were published in the

Federal Register on April 7, 1964, and were superseded by §§ 1.483–1 and 1.483–2, which were published in the **Federal Register** on January 25, 1966. T.D. 6873. Because these regulations are the only regulations in part 19 of the CFR, part 19 of the CFR is proposed to be removed.

26 CFR Part 25

Treasury Regulations § 25.2522(a)–2. These regulations provide guidance under section 2522. These regulations pertain only to transfers made before August 1, 1969.

26 CFR Part 49

Treasury Regulations § 49.4251–3. These regulations provide guidance under section 4251. These regulations provide transition rules for 1959 returns with respect to the applicability of §§ 49.4251–1, 49.4251–2, and 49.4251–4 (telephone excise tax regulations). These regulations are no longer applicable because the transition period has ended.

Treasury Regulations § 49.4263–6. These regulations provide guidance under section 4263. These regulations apply only to services provided prior to November 16, 1962.

26 CFR Part 55

Treasury Regulations § 55.4981–1. These regulations provide guidance under section 4981. These regulations apply only to taxable years ending on or before January 1, 1987.

26 CFR Part 148

Treasury Regulations § 148.1–5. These regulations provide guidance under section 4216(b). These regulations were superseded by §§ 48.4216(b)–1 through 48.4216(b)–4, effective April 23, 1979. Because these regulations are the only regulations in part 148 of the CFR, part 148 of the CFR is proposed to be removed.

26 CFR Part 301

Treasury Regulations § 301.6096–2. These regulations provide guidance under section 6096. These regulations apply only to taxable years ending on or after December 31, 1972, and beginning before January 1, 1973.

Treasury Regulations §§ 301.6501(o)–2 and 301.6501(o)–3. These regulations provide guidance under section 6501. These regulations do not apply to taxable years beginning on or after September 4, 1982.

Treasury Regulations § 301.6511(g)–1. These regulations provide guidance under section 6511. These regulations do not apply to taxable years beginning on or after September 4, 1982.

Treasury Regulation § 301.6723–1A. These regulations provide guidance

under section 6723. These regulations apply only to information returns and payee statements due after December 31, 1986, and before January 1, 1990.

IV. Proposed Applicability Date

The removal of these regulations is proposed to be applicable as of the date the Treasury decision adopting this notice of proposed rulemaking is published in the **Federal Register**.

Special Analyses

These regulations propose to remove regulations that have no current or future applicability. Therefore, the regulations will have no economic effect and do not impose a collection of information on small entities. An economic analysis under E.O. 12866 and an analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) are not required. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking has been submitted to the Chief Counsel for 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 timely submitted to the IRS as prescribed in the preamble under the **ADDRESSES** section. The Treasury Department and the IRS request comments on all aspects of these proposed regulations, including whether any of the regulations proposed to be removed continue to serve any useful purpose and should not be removed and whether there are other regulations that no longer serve a useful purpose and should be removed. All comments submitted will be made available at www.regulations.gov or upon request. A public hearing may be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these proposed regulations is Mark A. Bond of the Office of the Associate Chief Counsel (Procedure and Administration).

List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 5

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 5c

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 5f

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 7

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 11

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 13

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 16

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 19

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 20

Estate taxes, Reporting and recordkeeping requirements.

26 CFR Part 25

Gift taxes, Reporting and recordkeeping requirements.

26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

26 CFR Part 48

Excise taxes, Reporting and recordkeeping requirements.

26 CFR Part 49

Excise taxes, Reporting and recordkeeping requirements, Telephone, Transportation.

26 CFR Part 54

Excise taxes, Pensions, Reporting and recordkeeping requirements.

26 CFR Part 55

Excise taxes, Investments, Reporting and recordkeeping requirements.

26 CFR Part 148

Excise taxes, Reporting and recordkeeping requirements.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes,

Penalties, Reporting and recordkeeping requirements.

26 CFR Part 404

Reporting and recordkeeping requirements, Taxes.

26 CFR Part 601

Administrative practice and procedure, Freedom of information, Reporting and recordkeeping requirements, Taxes.

26 CFR Part 602

Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1, 5, 5c, 5f, 7, 11, 13, 16, 19, 20, 25, 31, 48, 49, 54, 55, 148, 301, 404, 601, and 602 are proposed to be amended as follows:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by:

- 1. Removing the entries for §§ 1.23–1 through 1.23–6, 1.42–2, 1.56–1, 1.58–9, 1.61–2T, and 1.132–0 through 1.132–8T;
- 2. Adding entries in alphabetical order for §§ 1.132–0 through 1.132–8; and
- 3. Removing the entries for §§ 1.168(f)(8)–1T, 1.179A–1, 1.401–12, 1.475(b)–4, 1.809–10, 1.924(c)–1, 1.924(d)–1, 1.924(e)–1, 1.925(a)–1, 1.925(a)–1T, 1.925(b)–1T, 1.927(d)–1, 1.927(e)–1, 1.927(e)–2T, 1.927(f)–1, “1.6035–1 through 1.6035–3”, and 1.6050H–1T to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Sections 1.132–0 through 1.132–8 also issued under 26 U.S.C. 132. * * *

§§ 1.23–1 through 1.23–6 [Removed]

■ **Par. 2.** Sections 1.23–1 through 1.23–6 are removed.

§ 1.42–2 [Removed and Reserved]

■ **Par. 3.** Section 1.42–2 is removed and reserved.

§ 1.46–11 [Removed]

■ **Par. 4.** Section 1.46–11 is removed.

§ 1.56–1 [Removed]

■ **Par. 5.** Section 1.56–1 is removed.

§ 1.56(g)–1 [Amended]

■ **Par. 6.** In § 1.56(g)–1, paragraph (d)(2)(ii)(A) is removed and reserved.

§§ 1.56A–1 through 1.56A–5 [Removed]

■ **Par. 7.** Sections 1.56A–1 through 1.56A–5 are removed.

§ 1.58–1 [Removed and Reserved]

■ **Par. 8.** Section 1.58–1 is removed and reserved.

§ 1.58–9 [Removed]

■ **Par. 9.** Section 1.58–9 is removed.

§ 1.61–2T [Removed]

■ **Par. 10.** Section 1.61–2T is removed.

§ 1.61–21 [Amended]

■ **Par. 11.** Section 1.61–21 is amended by removing the last sentence in paragraph (a)(6).

§ 1.72–15 [Amended]

■ **Par. 12.** Section 1.72–15 is amended by removing the last sentence in paragraph (g).

§ 1.72–17A [Amended]

■ **Par. 13.** Section 1.72–17A is amended by removing the last sentence in paragraph (e)(2)(v).

§ 1.72–18 [Amended]

■ **Par. 14.** Section 1.72–18 is amended by removing the last sentence in paragraph (b)(1)(iii).

§ 1.78–1 [Amended]

■ **Par. 15.** Section 1.78–1 is amended by:

- 1. In paragraph (a), removing the fifth sentence.
- 2. In paragraph (f), removing “§ 1.902–1, § 1.904–5, § 1.960–3, § 1.960–4, and § 1.963–4” and adding “§§ 1.902–1, 1.904–5, 1.960–3, and 1.960–4”.

§ 1.101–5 [Removed and Reserved]

■ **Par. 16.** Section 1.101–5 is removed and reserved.

§ 1.101–6(a) [Amended]

■ **Par. 17.** Section 1.101–6(a) is amended by removing the words “1.101–4, and 1.101–5” from the first sentence and adding in their place the words “and 1.101–4”.

§§ 1.103–2 through 1.103–6 [Removed and Reserved]

■ **Par. 18.** Sections 1.103–2 through 1.103–6 are removed and reserved.

§§ 1.103(n)–1T through 1.103(n)–7T [Removed]

■ **Par. 19.** Sections 1.103(n)–1T through 1.103(n)–7T are removed.

§ 1.132–1 [Amended]

■ **Par. 20.** Section 1.132–1 is amended by removing the last sentence of paragraph (g).

§§ 1.132–1T, 1.132–2T, 1.132–3T, 1.132–4T, 1.132–5T, 1.132–6T, 1.132–7T, and 1.132–8T [Removed]

■ **Par. 21.** Sections 1.132–1T, 1.132–2T, 1.132–3T, 1.132–4T, 1.132–5T, 1.132–6T, 1.132–7T, and 1.132–8T are removed.

§§ 1.148–1A through 1.148–6A, 1.148–9A, and 1.148–10A [Removed and Reserved]

■ **Par. 22.** Sections 1.148–1A through 1.148–6A, 1.148–9A, and 1.148–10A are removed and reserved.

§ 1.149(d)–1A [Removed]

■ **Par. 23.** Section 1.149(d)–1A is removed.

§ 1.150–1A [Removed]

■ **Par. 24.** Section 1.150–1A is removed.

§ 1.162–25T [Amended]

■ **Par. 25.** Section 1.162–25T is amended by removing the language “1.61–2T” and adding “1.61–21(d)” in its place in the fourth sentence in Example 1 of paragraph (c).

§ 1.165–13T [Removed]

■ **Par. 26.** Section 1.165–13T is removed.

§ 1.166–4 [Amended]

■ **Par. 27.** Section 1.166–4 is amended by:

1. Removing paragraphs (d)(2) and (3).
2. Removing the designation “(1)” after the heading of paragraph (d).

§ 1.168(f)(8)–1T [Removed]

■ **Par. 28.** Section 1.168(f)(8)–1T is removed.

§ 1.177–1 [Removed]

■ **Par. 29.** Section 1.177–1 is removed.

§§ 1.178–2 and 1.178–3 [Removed]

■ **Par. 30.** Sections 1.178–2 and 1.178–3 are removed.

§ 1.179A–1 [Removed and Reserved]

■ **Par. 31.** Section 1.179A–1 is removed and reserved.

§§ 1.244–1 and 1.244–2 [Removed]

■ **Par. 32.** Sections 1.244–1 and 1.244–2 are removed.

§ 1.274–6T [Amended]

■ **Par. 33.** Section 1.274–6T is amended by:

1. Removing the reference “§ 1.61–2T(f) (5) and (6)” and adding in its place “§ 1.61–21(f)(5) and (6)” in paragraphs (a)(3)(i)(E) and (a)(3)(ii)(E).
2. Removing the reference “§ 1.61–2T(f)(3)” and adding in its place “§ 1.61–21(f)(3)” in paragraphs (a)(3)(i)(F), (a)(3)(ii) introductory text, and (a)(3)(ii)(F).
3. Removing the reference “§ 1.61–2T(d)(1)(ii)” and adding in its place “§ 1.61–21(d)(1)(ii)” in paragraphs (a)(3)(i)(E), (a)(3)(ii)(E), and (e)(3).
4. Removing the reference “§ 1.61–2T(e)(2)” and adding in its place “§ 1.61–21(e)(2)” in paragraph (e)(4).
5. Removing the reference “§ 1.132–5T(g)” and adding in its place “§ 1.132–

5(g)” in the last sentence in paragraph (b)(1).

■ **6.** Removing the reference “§ 1.132–5T(g)(3)” and adding in its place “§ 1.132–5(g)(3)” in the last sentence in paragraph (b)(3).

§§ 1.341–1 through 1.341–7 [Removed]

■ **Par. 34.** Sections 1.341–1 through 1.341–7 are removed.

§ 1.381(c)(11)–1 [Amended]

■ **Par. 35.** Section 1.381(c)(11)–1 is amended by:

1. Removing “and § 1.404(a)–9” in the second sentence in paragraph (b)(1).
2. Removing “and § 1.401–5” in the last sentence in paragraph (b)(2).
3. Removing “§ 1.404(a)–7, paragraph (e) of § 1.404(a)–9, and” in the parenthetical of the second sentence of paragraph (d)(2).
4. Removing “computed in accordance with the rules in paragraph (e)(2) of § 1.404(a)–9 for computing limitations when a profit-sharing plan has terminated” in the third sentence of paragraph (d)(4).
5. Removing “and § 1.404(a)–9” in the second sentence in paragraph (i).

■ **Par. 36.** Section 1.401–1 is amended by:

1. Removing “(see paragraph (e) of § 1.401–11)” in paragraph (a)(3)(iii).
2. Removing “and, in addition, see § 1.401–12 for special rules as to plans covering owner-employees” in the parenthetical in paragraph (a)(3)(v).
3. Removing “§ 1.401–4” and adding “§§ 1.401(a)(4)–0 through 1.401(a)(4)–13” in its place in paragraph (a)(3)(vi).
4. Revising the last sentence in paragraph (a)(4).
5. Removing “1.401–4” and adding “1.401(a)(4)–0 through 1.401(a)(4)–13” in its place in the fifth sentence of paragraph (b)(1)(ii).
6. Removing “, 1.404(a)–2A,” from the last sentence in paragraph (e)(2).

The revision reads as follows:

§ 1.401–1 Qualified pension, profit-sharing, and stock bonus plans.

(a) * * *

(4) * * * See, generally, § 1.401–10.

* * * * *

§ 1.401–3 [Amended]

■ **Par. 37.** Section 1.401–3 is amended by:

1. Removing “(see § 1.401–12)” in the last sentence of paragraph (a)(1).
2. Adding “of the Treasury Regulations in effect on April 1, 2017” to the end of paragraph (e)(5).

§§ 1.401–4 and 1.401–5 [Removed and Reserved]

■ **Par. 38.** Sections 1.401–4 and 1.401–5 are removed and reserved.

§ 1.401–6 [Amended]

■ **Par. 39.** Section 1.401–6 is amended by removing “(see paragraph (c) of § 1.401–4)” in paragraph (d).

§ 1.401–8 [Removed and Reserved]

■ **Par. 40.** Section 1.401–8 is removed and reserved.

§ 1.401–10 [Amended]

■ **Par. 41.** Section 1.401–10 is amended by removing the third through seventh sentences in paragraph (a)(1).

§§ 1.401–11 through 1.401–13 [Removed and Reserved]

■ **Par. 42.** Sections 1.401–11 through 1.401–13 are removed and reserved.

§§ 1.401(e)–1 through 1.401(e)–6 [Removed]

■ **Par. 43.** Sections 1.401(e)–1 through 1.401(e)–6 are removed.

§ 1.401(f)–1 [Amended]

■ **Par. 44.** Section 1.401(f)–1 is amended by removing the last sentence in paragraph (a).

§ 1.402(a)–1 [Amended]

■ **Par. 45.** Section 1.402(a)–1 is amended by:

1. Removing and reserving paragraph (a)(6)(v).
2. Removing the last sentence in paragraph (a)(6)(vi).

§ 1.402(e)–1 [Removed and Reserved]

■ **Par. 46.** Section 1.402(e)–1 is removed and reserved.

§ 1.403(a)–1 [Amended]

■ **Par. 47.** Section 1.403(a)–1 is amended by removing “through 1.401–13” in the last sentence in paragraph (f).

§ 1.404(a)–1 [Amended]

■ **Par. 48.** Section 1.404(a)–1 is amended by removing “and § 1.404(e)–1” from the last sentence in paragraph (a)(1).

§ 1.404(a)–2 [Amended]

■ **Par. 49.** Section 1.404(a)–2 is amended by removing “see § 1.404(a)–2A” and adding “and before December 31, 1975, see § 1.404(a)–2A of the Treasury Regulations in effect on April 1, 2017” in its place in the second sentence in paragraph (i).

§ 1.404(a)–2A [Removed]

■ **Par. 50.** Section 1.404(a)–2A is removed.

§ 1.404(a)–3 [Amended]

■ **Par. 51.** Section 1.404(a)–3 is amended in paragraph (a) by removing the tenth sentence and removing “(see § 1.404(a)–4)” in the last sentence.

§§ 1.404(a)–4 through 1.404(a)–7 [Removed and Reserved]

■ **Par. 52.** Sections 1.404(a)–4 through 1.404(a)–7 are removed and reserved.

§ 1.404(a)–8 [Amended]

■ **Par. 53.** Section 1.404(a)–8 is amended by removing the second sentence in paragraph (b).

§ 1.404(a)–9 [Removed and Reserved]

■ **Par. 54.** Section 1.404(a)–9 is removed and reserved.

§ 1.404(a)–10 [Amended]

■ **Par. 55.** Section 1.404(a)–10 is amended by:

1. Removing “and § 1.404(a)–9” in the three places it appears in paragraph (b).
2. Removing the second sentence in paragraph (b).

§ 1.404(a)(8)–1T [Removed]

■ **Par. 56.** Section 1.404(a)(8)–1T is removed.

§ 1.404(e)–1 [Removed and Reserved]

■ **Par. 57.** Section 1.404(e)–1 is removed and reserved.

§ 1.404(e)–1A [Amended]

■ **Par. 58.** Section 1.404(e)–1A is amended by removing the third sentence in paragraph (a).

§§ 1.405–1 through 1.405–3 [Removed]

■ **Par. 59.** Sections 1.405–1 through 1.405–3 are removed.

§ 1.410(a)–1 [Amended]

■ **Par. 60.** Section 1.410(a)–1 is amended by:

1. Removing “§ 1.410(b)–1” and adding “§§ 1.410(b)–2 through 1.410(b)–10” in its place in paragraph (a)(3).
2. Removing “Section 1.410(b)–1 provides” and adding “Sections 1.410(b)–2 through 1.410(b)–10 provide” in its place in paragraph (b)(8).
3. Removing the second sentence in paragraph (c)(2).

§ 1.410(b)–0 [Amended]

■ **Par. 61.** Section 1.410(b)–0 is amended by:

1. Removing “§§ 1.410(b)–1” and adding “§§ 1.410(b)–2” in its place in the introductory text.
2. Removing the listing for “§ 1.410(b)–1” and each of its paragraphs.

§ 1.410(b)–1 [Removed and Reserved]

■ **Par. 62.** Section 1.410(b)–1 is removed and reserved.

§ 1.411(a)–1 [Amended]

■ **Par. 63.** Section 1.411(a)–1 is amended by removing and reserving paragraph (b)(9).

§ 1.411(a)–5 [Amended]

■ **Par. 64.** Section 1.411(a)–5 is amended by removing the last sentence in paragraph (b)(6) introductory text.

§ 1.411(a)–9 [Removed and Reserved]

■ **Par. 65.** Section 1.411(a)–9 is removed and reserved.

§ 1.411(d)–2 [Amended]

■ **Par. 66.** Section 1.411(d)–2 is amended by removing the last sentence in paragraph (e).

§ 1.411(d)–5 [Removed and Reserved]

■ **Par. 67.** Section 1.411(d)–5 is removed and reserved.

§ 1.412(b)–5 [Removed]

■ **Par. 68.** Section 1.412(b)–5 is removed.

§ 1.412(c)(1)–3T [Removed]

■ **Par. 69.** Section 1.412(c)(1)–3T is removed.

§ 1.412(l)(7)–1 [Removed]

■ **Par. 70.** Section 1.412(l)(7)–1 is removed.

§ 1.414(r)–8 [Amended]

■ **Par. 71.** Section 1.414(r)–8 is amended by:

1. Removing “§§ 1.410(b)–1” and adding “1.410(b)–2” in its place in the second sentence of paragraph (b)(2)(i).
2. Removing “§§ 1.410(b)–1” and adding “1.410(b)–2” in its place in the first sentence of paragraph (b)(3).

§ 1.416–1 [Amended]

■ **Par. 72.** Section 1.416–1 is amended by removing “§ 1.410(b)–1(d)(3)” and adding “§ 1.410(b)–7(d)” in its place in the last sentence of Example 1 of Q&A T–6.

§ 1.441–1 [Amended]

■ **Par. 73.** In § 1.441–1, paragraph (b)(2)(i)(A) is removed and reserved.

§§ 1.453–4 through 1.453–6 and 1.453–10 [Removed and Reserved]

■ **Par. 74.** Sections 1.453–4 through 1.453–6 and 1.453–10 are removed and reserved.

§ 1.453A–0 [Amended]

■ **Par. 75.** Section 1.453A–0 is amended by removing the listing for § 1.453A–2 and each of its paragraphs.

§ 1.453A–1 [Amended]

■ **Par. 76.** Section 1.453A–1(a) is amended by removing the last sentence.

§ 1.453A–2 [Removed and Reserved]

■ **Par. 77.** Section 1.453A–2 is removed and reserved.

§ 1.475–0 [Amended]

■ **Par. 78.** Section 1.475–0 is amended by removing “1.475(b)–4,” from the introductory text and by removing the listing for § 1.475(b)–4 and each of its paragraphs.

§ 1.475(b)–4 [Removed]

■ **Par. 79.** Section 1.475(b)–4 is removed.

§ 1.475(g)–1 [Amended]

■ **Par. 80.** In § 1.475(g)–1, paragraph (h) is removed and reserved.

§ 1.501(c)(17)–1 [Amended]

■ **Par. 81.** Section 1.501(c)(17)–1 is amended by removing “1.401–4” and adding “1.401(a)(4)–0 through 1.401(a)(4)–13” in its place in the second sentence in paragraph (a)(5).

§ 1.501(c)(18)–1 [Amended]

■ **Par. 82.** Section 1.501(c)(18)–1 is amended by removing “1.401–4” and adding “1.401(a)(4)–0 through 1.401(a)(4)–13” in its place in the second sentence in paragraph (b)(6).

§ 1.501(k)–1 [Removed]

■ **Par. 83.** Section 1.501(k)–1 is removed.

§ 1.503(c)–1 [Amended]

■ **Par. 84.** Section 1.503(c)–1 is amended by removing the last sentence from paragraph (d).

§ 1.503(e)–4 [Removed]

■ **Par. 85.** Section 1.503(e)–4 is removed.

§§ 1.551–3 through 1.551–5 [Removed]

■ **Par. 86.** Sections 1.551–3 through 1.551–5 are removed.

§§ 1.552–1 through 1.552–5 [Removed]

■ **Par. 87.** Sections 1.552–1 through 1.552–5 are removed.

§ 1.553–1 [Removed]

■ **Par. 88.** Section 1.553–1 is removed.

§ 1.554–1 [Removed]

■ **Par. 89.** Section § 1.554–1 is removed.

§§ 1.555–1 and 1.555–2 [Removed]

■ **Par. 90.** Sections 1.555–1 and 1.555–2 are removed.

§§ 1.556–1 through 1.556–3 [Removed]

■ **Par. 91.** Sections 1.556–1 through 1.556–3 are removed.

§§ 1.586–1 and 1.586–2 [Removed]

■ **Par. 92.** Sections 1.586–1 and 1.586–2 are removed.

§§ 1.593–1 through 1.593–8, 1.593–10, and 1.593–11 [Removed]

■ **Par. 93.** Sections 1.593–1 through 1.593–8, 1.593–10, and 1.593–11 are removed.

§ 1.595–1 [Removed]

■ **Par. 94.** Section 1.595–1 is removed.

§ 1.596–1 [Amended]

■ **Par. 95.** Section 1.596–1 is amended by removing the last sentence of paragraph (a).

§ 1.621–1 [Removed]

■ **Par. 96.** Section 1.621–1 is removed.

■ **Par. 97.** Section 1.643(d)–1 is amended by revising the last sentence of paragraph (a) to read as follows:

§ 1.643(d)–1 Definition of “foreign trust created by a United States person”.

(a) * * * For provisions relating to the information returns which are required to be filed with respect to the creation of or transfers to foreign trusts, see section 6048.

* * * * *

§ 1.665(f)–1A [Removed and Reserved]

■ **Par. 98.** Section 1.665(f)–1A is removed and reserved.

§ 1.665(g)–1A [Removed and Reserved]

■ **Par. 99.** Section 1.665(g)–1A is removed and reserved.

§ 1.667(a)–1A [Removed and Reserved]

■ **Par. 100.** Section 1.667(a)–1A is removed and reserved.

§ 1.669(a)–1A [Removed]

■ **Par. 101.** Section 1.669(a)–1A is removed.

§ 1.669(b)–1A [Removed]

■ **Par. 102.** Section 1.669(b)–1A is removed.

§§ 1.669(c)–1A through 1.669(c)–3A [Removed]

■ **Par. 103.** Sections 1.669(c)–1A through 1.669(c)–3A are removed.

§ 1.669(d)–1A [Removed]

■ **Par. 104.** Section 1.669(d)–1A is removed.

§ 1.669(e)–1A [Removed]

■ **Par. 105.** Section 1.669(e)–1A is removed.

§ 1.669(e)–2A [Removed]

■ **Par. 106.** Section 1.669(e)–2A is removed.

§§ 1.669(f)–1A and 1.669(f)–2A [Removed]

■ **Par. 107.** Sections 1.669(f)–1A and 1.669(f)–2A are removed.

§ 1.802–2 [Removed and Reserved]

■ **Par. 108.** Section 1.802–2 is removed and reserved.

§ 1.802–3 [Amended]

■ **Par. 109.** Section 1.802–3 is amended by:

■ 1. Removing the words “and paragraph (a) of § 1.802–4” from the first sentence in paragraph (a).

■ 2. Removing the words “and paragraph (a) of § 1.802–5” from paragraph (e).

§§ 1.802–4 and 1.802–5 [Removed]

■ **Par. 110.** Sections 1.802–4 and 1.802–5 are removed.

§ 1.802(b)–1 [Removed and Reserved]

■ **Par. 111.** Section 1.802(b)–1 is removed and reserved.

§§ 1.803–1 through 1.803–7 [Removed]

■ **Par. 112.** Sections 1.803–1 through 1.803–7 are removed.

§§ 1.806–1 and 1.806–2 [Removed and Reserved]

■ **Par. 113.** Sections 1.806–1 and 1.806–2 are removed and reserved.

§ 1.809–1 [Removed and Reserved]

■ **Par. 114.** Section 1.809–1 is removed and reserved.

§ 1.809–2 [Amended]

■ **Par. 115.** Section 1.809–2 is amended by removing the words “and paragraphs (a) and (b) of § 1.809–3, respectively” from the second sentence in paragraph (a).

§ 1.809–3 [Removed and Reserved]

■ **Par. 116.** Section 1.809–3 is removed and reserved.

§ 1.809–5 [Amended]

■ **Par. 117.** Section 1.809–5 is amended by:

■ 1. Removing the last sentence in paragraph (a)(3).

■ 2. Removing paragraph (a)(5)(vi).

■ 3. Removing “and § 1.809–7” from the first sentence in paragraph (a)(6)(ii) and removing the second sentence in paragraph (a)(6)(ii).

■ 4. Removing paragraph (a)(6)(iv).

■ 5. Removing and reserving paragraph (a)(11).

§§ 1.809–7 through 1.809–10 [Removed]

■ **Par. 118.** Sections 1.809–7 through 1.809–10 are removed.

§ 1.810–1 [Removed and Reserved]

■ **Par. 119.** Section 1.810–1 is removed and reserved.

§ 1.810–2 [Amended]

■ **Par. 120.** Section 1.810–2 is amended by removing “and § 1.810–4” from the first sentence in paragraph (c)(4).

§ 1.810–4 [Removed]

■ **Par. 121.** Section 1.810–4 is removed.

§ 1.815–4 [Amended]

■ **Par. 122.** Paragraph (e) of § 1.815–4 is amended by removing “and § 1.802–5”.

§ 1.815–5 [Amended]

■ **Par. 123.** Section 1.815–5 is amended by removing “and § 1.802–5” from the second sentence.

§§ 1.821–1 through 1.821–5 [Removed]

■ **Par. 124.** Sections 1.821–1 through 1.821–5 are removed.

§§ 1.822–1 and 1.822–2 [Removed and Reserved]

■ **Par. 125.** Sections 1.822–1 and 1.822–2 are removed and reserved.

§ 1.822–3 [Amended]

■ **Par. 126.** Section 1.822–3 is amended by removing “and shall be determined in accordance with § 1.803–6” from the second sentence.

§ 1.822–4 [Amended]

■ **Par. 127.** Section 1.822–4 is amended by removing “Sections” from the first sentence and adding in its place “Section” and by removing “1.822–1 through” in the first sentence.

§ 1.822–8 [Amended]

■ **Par. 128.** Section 1.822–8 is amended by removing “and paragraph (a) of § 1.825–1” from the sixth sentence in paragraph (a)(1).

§ 1.822–12 [Amended]

■ **Par. 129.** Section 1.822–12 is amended by removing “and paragraph (c)(2) of § 1.823–6” from the seventh sentence in paragraph (a).

§§ 1.823–1 through 1.823–8 [Removed]

■ **Par. 130.** Sections 1.823–1 through 1.823–8 are removed.

§§ 1.825–1 through 1.825–3 [Removed]

■ **Par. 131.** Sections 1.825–1 through 1.825–3 are removed.

§ 1.831–2 [Amended]

■ **Par. 132.** Section 1.831–2 is amended by removing the last sentence.

§ 1.831–4 [Removed]

■ **Par. 133.** Section 1.831–4 is removed.

§ 1.832–7T [Removed]

■ **Par. 134.** Section 1.832–7T is removed.

§ 1.861–9T [Amended]

■ **Par. 135.** In § 1.861–9T, paragraph (b)(3)(ii) is amended by:

■ 1. Removing “See § 1.924(a)–1T(g)(7).” that follows the third sentence.

■ 2. Removing the third sentence.

§ 1.871–1 [Amended]

■ **Par. 136.** In § 1.871–1, paragraph (a) is amended by:

■ 1. In the fifth sentence, removing “Chapters 1, 5, and 24” and adding “Chapters 1 and 24” in its place.

■ 2. In the sixth sentence, removing “and §§ 1.1491–1 through 1.1494–1”.

§ 1.902–3 [Amended]

■ **Par. 137.** In § 1.902–3, paragraph (g)(2) is removed and reserved.

§§ 1.921–1T, 1.921–2, and 1.921–3T [Removed]

■ **Par. 138.** Sections 1.921–1T, 1.921–2, and 1.921–3T are removed.

§ 1.922–1 [Removed]

■ **Par. 139.** Section 1.922–1 is removed.

§ 1.923–1T [Removed]

■ **Par. 140.** Section 1.923–1T is removed.

§ 1.924(a)–1T [Removed]

■ **Par. 141.** Section 1.924(a)–1T is removed.

§ 1.924(c)–1 [Removed]

■ **Par. 142.** Section 1.924(c)–1 is removed.

§ 1.924(d)–1 [Removed]

■ **Par. 143.** Section 1.924(d)–1 is removed.

§ 1.924(e)–1 [Removed]

■ **Par. 144.** Section 1.924(e)–1 is removed.

§§ 1.925(a)–1 and 1.925(a)–1T [Removed]

■ **Par. 145.** Sections 1.925(a)–1 and 1.925(a)–1T are removed.

§ 1.925(b)–1T [Removed]

■ **Par. 146.** Section 1.925(b)–1T is removed.

§ 1.926(a)–1 [Removed]

■ **Par. 147.** Section 1.926(a)–1 is removed.

§ 1.926(a)–1T [Removed]

■ **Par. 148.** Section 1.926(a)–1T is removed.

§ 1.927(b)–1T [Removed and Reserved]

■ **Par. 149.** Section 1.927(b)–1T is removed and reserved.

§ 1.927(d)–1 [Removed and Reserved]

■ **Par. 150.** Section 1.927(d)–1 is removed and reserved.

§§ 1.927(e)–1 and 1.927(e)–2T [Removed]

■ **Par. 151.** Sections 1.927(e)–1 and 1.927(e)–2T are removed.

§ 1.927(f)–1 [Removed]

■ **Par. 152.** Section 1.927(f)–1 is removed.

§§ 1.941–1 through 1.941–3 [Removed]

■ **Par. 153.** Sections 1.941–1 through 1.941–3 are removed.

§ 1.943–1 [Removed]

■ **Par. 154.** Section 1.943–1 is removed.

§ 1.951–2 [Removed and Reserved]

■ **Par. 155.** Section 1.951–2 is removed and reserved.

§ 1.962–1 [Amended]

■ **Par. 156.** Section 1.962–1 is amended by removing the last sentence of the undesignated paragraph following paragraph (a)(2).

§ 1.962–2 [Amended]

■ **Par. 157.** Section 1.962–2 is amended by:

■ 1. Removing “Except as provided in § 1.962–4, a” and adding in its place “A” in the first sentence of paragraph (b).

■ 2. Removing “and § 1.962–4” in paragraph (c)(1).

§ 1.962–4 [Removed]

■ **Par. 158.** Section 1.962–4 is removed.

§§ 1.963–1, 1.963–4, and 1.963–5 [Removed and reserved]

■ **Par. 159.** Sections 1.963–1, 1.963–4, and 1.963–5 are removed and reserved.

§§ 1.963–7 and 1.963–8 [Removed]

■ **Par. 160.** Sections 1.963–7 and 1.963–8 are removed.

§ 1.964–4(e) [Removed and Reserved]

■ **Par. 161.** In § 1.964–4, paragraph (e) is removed and reserved.

§ 1.1034–1 [Removed]

■ **Par. 162.** Section 1.1034–1 is removed.

§ 1.1038–1 [Amended]

■ **Par. 163.** Section 1.1038–1 is amended by removing the second sentence in paragraph (a)(5).

§ 1.1223–1 [Amended]

■ **Par. 164.** Paragraph (g) of § 1.1223–1 is amended by removing “See § 1.1034–1.” after the first sentence.

§ 1.1232–1 [Amended]

■ **Par. 165.** Section 1.1232–1 is amended by removing “§§ 1.1232–2 through 1.1232–4” in paragraphs (a), (c)(1), and (d) and adding in their place “§§ 1.1232–3 and 1.1232–3A”.

§ 1.1232–2 [Removed and Reserved]

■ **Par. 166.** Section 1.1232–2 is removed and reserved.

§ 1.1232–4 [Removed]

■ **Par. 167.** Section 1.1232–4 is removed.

§§ 1.1247–1 through 1.1247–5 [Removed]

■ **Par. 168.** Sections 1.1247–1 through 1.1247–5 are removed.

§ 1.1402(e)(4)–1 [Amended]

■ **Par. 169.** Section 1.1402(e)(4)–1 is amended by removing

“§§ 31.3121(b)(8)–1 and 31.3121(k)–1” and adding “§ 31.3121(b)(8)–1” in its place in the last sentence.

§ 1.1402(g)–1 [Amended]

■ **Par. 170.** Section 1.1402(g)–1 is amended by removing the first sentence in paragraph (c).

§ 1.1491–1 [Removed]

■ **Par. 171.** Section 1.1491–1 is removed.

§ 1.1492–1 [Removed]

■ **Par. 172.** Section 1.1492–1 is removed.

§ 1.1493–1 [Removed]

■ **Par. 173.** Section 1.1493–1 is removed.

§§ 1.1494–1 and 1.1494–2 [Removed]

■ **Par. 174.** Sections 1.1494–1 and 1.1494–2 are removed.

■ **Par. 175.** Section 1.6012–2 is amended by revising paragraph (k) to read as follows:

§ 1.6012–2 Corporations required to make returns of income.

* * * * *

(k) *Other provisions.* For returns by fiduciaries or corporations, see § 1.6012–3. For information returns by corporations regarding payments of dividends, see §§ 1.6042–1 to 1.6042–3, inclusive; regarding corporate dissolutions or liquidations, see § 1.6043–1; regarding distributions in liquidation, see § 1.6043–2; regarding payments of patronage dividends, see §§ 1.6044–1 to 1.6044–4, inclusive; and regarding certain payments of interest, see §§ 1.6049–1 and 1.6049–1. For returns as to formation or reorganization of foreign corporations, see §§ 1.6046–1 to 1.6046–3, inclusive.

* * * * *

§ 1.6012–4 [Amended]

■ **Par. 176.** Section 1.6012–4 is amended by removing the third sentence.

§ 1.6035–1 [Removed and Reserved]

■ **Par. 177.** Section 1.6035–1 is removed and reserved.

§ 1.6035–3 [Removed]

■ **Par. 178.** Section 1.6035–3 is removed.

§ 1.6049–7T [Removed]

■ **Par. 179.** Section 1.6049–7T is removed.

§ 1.6050H–1 [Amended]

■ **Par. 180.** Section 1.6050H–1 is amended by removing the second sentence in paragraph (g)(1).

§ 1.6050H-1T [Removed]

■ **Par. 181.** Section 1.6050H-1T is removed.

§ 1.6050H-2 [Amended]

■ **Par. 182.** Section 1.6050H-2 is amended by removing the second sentence in paragraph (g)(1).

§ 1.6071-1 [Amended]

■ **Par. 183.** In § 1.6071-1, paragraph (c)(5) is removed and reserved.

§ 1.6072-4 [Amended]

■ **Par. 184.** In § 1.6072-4, paragraph (b) is removed and reserved.

§ 1.6091-1 [Amended]

■ **Par. 185.** In § 1.6091-1, paragraph (b)(5) is removed and reserved.

§ 1.6654-4 [Removed and Reserved]

■ **Par. 186.** Section 1.6654-4 is removed and reserved.

PART 5—TEMPORARY INCOME TAX REGULATIONS UNDER THE REVENUE ACT OF 1978

■ **Par. 187.** The authority citation for part 5 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 5.856-1 [Removed]

■ **Par. 188.** Section 5.856-1 is removed.

PART 5c—TEMPORARY INCOME TAX REGULATIONS UNDER THE ECONOMIC RECOVERY TAX ACT OF 1981

■ **Par. 189.** The authority citation for part 5c continues to read as follows:

Authority: 26 U.S.C. 168(f)(8)(G) and 7805.

§§ 5c.103-1 through 5c.103-3 [Removed]

■ **Par. 190.** Sections 5c.103-1 through 5c.103-3 are removed.

§§ 5c.168(f)(8)-1 through 5c.168(f)(8)-11 [Removed]

■ **Par. 191.** Sections 5c.168(f)(8)-1 through 5c.168(f)(8)-11 are removed.

PART 5f—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982

■ **Par. 192.** The authority citation for part 5f continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 5f.103-3 [Removed]

■ **Par. 193.** Section 5f.103-3 is removed.

§ 5f.168(f)(8)-1 [Removed]

■ **Par. 194.** Section 5f.168(f)(8)-1 is removed.

PART 7—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1976

■ **Par. 195.** The authority citation for part 7 continues to read as follows:

Authority: 26 U.S.C. 7805, unless otherwise stated.

§§ 7.105-1 and 7.105-2 [Removed]

■ **Par. 196.** Sections 7.105-1 and 7.105-2 are removed.

§ 7.704-1 [Removed]

■ **Par. 197.** Section 7.704-1 is removed.

PART 11—TEMPORARY INCOME TAX REGULATIONS UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974

■ **Par. 198.** The authority citation for part 11 continues to read as follows:

Authority: 26 U.S.C. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805), unless otherwise noted.

§ 11.401(d)(1)-1 [Removed]

■ **Par. 199.** Section 11.401(d)(1)-1 is removed.

§ 11.402(e)(4)(A)-1 [Removed]

■ **Par. 200.** Section 11.402(e)(4)(A)-1 is removed.

§ 11.402(e)(4)(B)-1 [Removed]

■ **Par. 201.** Section 11.402(e)(4)(B)-1 is removed.

§ 11.404(a)(6)-1 [Removed]

■ **Par. 202.** Section 11.404(a)(6)-1 is removed.

PART 13—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1969

■ **Par. 203.** The authority citation for part 13 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 13.4 [Removed and Reserved]

■ **Par. 204.** Section 13.4 is removed and reserved.

PART 16—[REMOVED]

■ **Par. 205.** Under the authority of 26 U.S.C. 7805, part 16 is removed.

PART 19—TEMPORARY REGULATIONS UNDER THE REVENUE ACT OF 1964

■ **Par. 206.** Under the authority of 26 U.S.C. 7805, part 19 is removed.

PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

■ **Par. 207.** The authority citation for part 20 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 20.0-1 [Amended]

■ **Par. 208.** In § 20.0-1, paragraph (b)(3) is amended by removing “§§ 20.2201-1 to” and adding “§§ 20.2203-1 to” in its place.

§ 20.2201-1 [Removed]

■ **Par. 209.** Section 20.2201-1 is removed.

PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954

■ **Par. 210.** The authority citation for part 25 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 25.2522(a)-2 [Removed]

■ **Par. 211.** Section 25.2522(a)-2 is removed.

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

■ **Par. 212.** The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 31.0-3 [Amended]

■ **Par. 213.** Section 31.0-3 is amended by:

- 1. Removing “(1)” from the fourth sentence in paragraph (a).
- 2. Removing “, and (2) to the extent provided in § 31.3121(k)-3, to services performed before 1955 the remuneration for which was paid before 1955” from the fourth sentence in paragraph (a).

§ 31.3121(a)(9)-1 [Removed and Reserved]

■ **Par. 214.** Section 31.3121(a)(9)-1 is removed and reserved.

§ 31.3121(b)(8)-2 [Removed]

■ **Par. 215.** Section 31.3121(b)(8)-2 is removed.

§ 31.3121(b)(10)-1 [Amended]

■ **Par. 216.** Section 31.3121(b)(10)-1 is amended by removing “§ 31.3121(b)(8)-2, relating to services performed in the employ of religious, charitable, educational, and certain other organizations exempt from income tax;” from paragraph (b).

§§ 31.3121(k)-1 through 31.3121(k)-4 [Removed]

■ **Par. 217.** Sections 31.3121(k)-1 through 31.3121(k)-4 are removed.

§ 31.3121(r)-1 [Amended]

■ **Par. 218.** Section 31.3121(r)-1 is amended by removing paragraph (e).

§ 31.3501(a)-1T [Amended]

■ **Par. 219.** Section 31.3501(a)-1T is amended by:

■ 1. Removing “§ 1.61-2T and § 1.132-1T” and adding “§§ 1.61-21 and 1.132-1” in its place in the first sentence in A-7.

■ 2. Removing “Q/A-11 of § 1.61-2T” and adding “§ 1.61-21” in its place in the first parenthetical in A-7.

■ 3. Removing “§ 1.61-2T” and adding “§ 1.61-21” in its place wherever it appears in the third sentence in A-7.

■ 4. Removing “§ 1.61-2T” and adding “§ 1.61-21” in its place wherever it appears in Q-8.

PART 48—MANUFACTURERS AND RETAILERS EXCISE TAXES

■ **Par. 220.** The authority citation for part 48 continues to read in part as follows:

Authority: 26 U.S.C. 7805, unless otherwise noted. * * *

§ 48.4041-18 [Removed and Reserved]

■ **Par. 221.** Section 48.4041-18 is removed and reserved.

§ 48.4091-3 [Removed and Reserved]

■ **Par. 222.** Section 48.4091-3 is removed and reserved.

PART 49—FACILITIES AND SERVICES EXCISE TAXES

■ **Par. 223.** The authority citation for part 49 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 49.4251-3 [Removed and Reserved]

■ **Par. 224.** Section 49.4251-3 is removed and reserved.

§§ 49.4252-1 and 49.4252-3 [Removed and Reserved]

■ **Par. 225.** Sections 49.4252-1 and 49.4252-3 are removed and reserved.

§§ 49.4252-6 and 49.4252-7 [Removed]

■ **Par. 226.** Sections 49.4252-6 and 49.4252-7 are removed.

§§ 49.4253-8 and 49.4253-9 [Removed and Reserved]

■ **Par. 227.** Sections 49.4253-8 and 49.4253-9 are removed and reserved.

§§ 49.4263-1 through 49.4263-4 [Removed and Reserved]

■ **Par. 228.** Sections 49.4263-1 through 49.4263-4 are removed and reserved.

§ 49.4263-6 [Removed]

■ **Par. 229.** Section 49.4263-6 is removed.

PART 54—PENSION EXCISE TAXES

■ **Par. 230.** The authority citation for part 54 continues to read in part as follows:

Authority: 26 U.S.C. 7805, unless otherwise noted. * * *

§ 54.4972-1 [Removed]

■ **Par. 231.** Section 54.4972-1 is removed.

§ 54.4981A-1T [Removed]

■ **Par. 232.** Section 54.4981A-1T is removed.

PART 55—EXCISE TAX ON REAL ESTATE INVESTMENT TRUSTS AND REGULATED INVESTMENT COMPANIES

■ **Par. 233.** The authority citation for part 55 is amended by removing the entry for § 55.4981-1 to read in part as follows:

Authority: 26 U.S.C. 6001, 6011, 6071, 6091, and 7805 * * *

§ 55.4981-1 [Removed and Reserved]

■ **Par. 234.** Section 55.4981-1 is removed and reserved.

§ 55.4981-2 [Amended]

■ **Par. 235.** Section 55.4981-2 is amended by removing the third sentence.

PART 148—CERTAIN EXCISE TAX MATTERS UNDER THE EXCISE TAX TECHNICAL CHANGES ACT OF 1958

■ **Par. 236.** Under the authority of 26 U.S.C. 7805, part 148 is removed.

PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 237.** The authority citation for part 301 is amended by removing the entries for §§ 301.6241-1T and 301.6245-1T to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 301.6035-1 [Removed]

■ **Par. 238.** Section 301.6035-1 is removed.

§ 301.6048-1 [Removed]

■ **Par. 239.** Section 301.6048-1 is removed.

§ 301.6096-2 [Removed]

■ **Par. 240.** Section 301.6096-2 is removed.

§ 301.6241-1T [Removed]

■ **Par. 241.** Section 301.6241-1T is removed.

§ 301.6245-1T [Removed]

■ **Par. 242.** Section 301.6245-1T is removed.

§§ 301.6501(o)-1 through 301.6501(o)-3 [Removed]

■ **Par. 243.** Sections 301.6501(o)-1 through 301.6501(o)-3 are removed.

§ 301.6511(d)-7 [Removed]

■ **Par. 244.** Section 301.6511(d)-7 is removed.

§ 301.6511(g)-1 [Removed]

■ **Par. 245.** Section 301.6511(g)-1 is removed.

§ 301.6723-1A [Removed]

■ **Par. 246.** Section 301.6723-1A is removed.

PART 404—TEMPORARY REGULATIONS ON PROCEDURE AND ADMINISTRATION UNDER THE TAX REFORM ACT OF 1976

■ **Par. 247.** The authority citation for part 404 continues to read as follows:

Authority: Sec. 7805, Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

§ 404.6048-1 [Removed]

■ **Par. 248.** Section 404.6048-1 is removed.

PART 601—STATEMENT OF PROCEDURAL RULES

■ **Par. 249.** The authority citation for part 601 continues to read in part as follows:

Authority: 5 U.S.C. 301 and 552. * * *

§ 601.201 [Amended]

■ **Par. 250.** In § 601.201, paragraph (q)(2)(ii) is amended by removing “§ 1.401-4(c)” and adding “§ 1.401(a)(4)-5” in its place.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 251.** The authority citation for part 602 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 602.101 [Amended]

■ **Par. 252.** Section 602.101 is amended by removing the entries for §§ 1.23-5, 1.42-2, 1.46-11, 1.56-1, 1.56A-1 through 1.56A-5, 1.58-9(c)(5)(iii)(B), 1.58-9(e)(3), 1.61-2T, 1.103-15AT, 1.103-18, 1.103(n)-2T, 1.103(n)-4T, 1.132-1T, 1.132-2T, 1.132-5T, 1.168(f)(8)-1T, 1.177-1, 1.341-7, 1.401-12(n), 1.404(a)-4, 1.412(b)-5, 1.453-10, 1.453A-2, 1.475(b)-4, 1.551-4, 1.552-3 through 1.552-5, 1.556-2, 1.586-2, 1.593-1, 1.593-6, 1.593-6A, 1.593-7, 1.595-1, 1.821-1, 1.821-3, 1.821-4, 1.823-2, 1.823-5, 1.823-6, 1.825-1, 1.831-4, 1.921-1T, 1.921-2, 1.921-3T, 1.923-1T, 1.924(a)-1T, 1.925(a)-1T,

1.925(b)-1T, 1.926(a)-1T, 1.927(b)-1T, 1.927(d)-1, 1.927(e)-1T, 1.927(e)-2T, 1.927(f)-1, 1.962-4, 1.1034-1, 1.1247-1, 1.1247-2, 1.1247-4, 1.1247-5, 1.1492-1, 1.1494-1, 1.6035-1, 1.6035-3, 1.6049-7T, 1.6050H-1T, 1.6654-4, 5c.168(f)(8)-1, 5c.168(f)(8)-2, 5c.168(f)(8)-6, 5c.168(f)(8)-8, 5f.103-3, 16.3-1, 31.3121(k)-4, 48.4041-18, 48.4091-3, 54.4972-1, 54.4981A-1T, 301.6035-1, 301.6241-1T, 301.6501(o)-2, 301.6723-1A(d), and 404.6048-1.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2018-02918 Filed 2-13-18; 8:45 am]

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 117

[Docket No. USCG-2016-0257]

RIN 1625-AA09

Drawbridge Operation Regulation; Delaware River, Pennsauken Township, NJ

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking; notice reopening comment period.

SUMMARY: The Coast Guard is reopening the comment period to solicit additional comments concerning the notice of proposed rulemaking (NPRM), which published on June 30, 2017, and was initially reopened for comments on December 6, 2017. Reopening the comment period will allow the public to provide input on the proposed change to the regulation governing the DELAIR Memorial Railroad Bridge across the Delaware River, mile 104.6, at Pennsauken Township, NJ.

DATES: The comment period for the proposed rule published June 30, 2017, at 82 FR 29800, is reopened. Comments and related material must reach the Coast Guard on or before March 2, 2018.

ADDRESSES: You may submit comments identified by docket number USCG-2016-0257 using Federal eRulemaking Portal at <http://www.regulations.gov>.

See the “Public Participation and Request for Comments” portion of the **SUPPLEMENTARY INFORMATION** section below for instructions on submitting comments.

FOR FURTHER INFORMATION CONTACT: If you have questions on this proposed rule, call or email Mr. Hal R. Pitts, Fifth Coast Guard District (dpb); telephone

(757) 398-6222, email Hal.R.Pitts@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Background and Purpose

On June 30, 2017, we published a notice of proposed rulemaking (NPRM) entitled, “Drawbridge Operation Regulation; Delaware River, Pennsauken Township, NJ” in the **Federal Register** (82 FR 29800). The original comment period closed on August 18, 2017. The NPRM proposed changes to the regulation governing the DELAIR Memorial Railroad Bridge across the Delaware River, mile 104.6, at Pennsauken Township, and contained useful background and analysis related to the proposed changes. The installation of the remote operation system capabilities did not change the operational schedule of the bridge.¹ The public is encouraged to review the NPRM.

On April 12, 2017, we published a temporary deviation entitled “Drawbridge Operation Regulation; Delaware River, Pennsauken Township, NJ” in the **Federal Register** (82 FR 17561). This temporary deviation was performed from 8 a.m. on April 24, 2017, through 7:59 a.m. on October 21, 2017, and included a request for comments and related material to reach the Coast Guard on or before August 18, 2017. During this initial temporary deviation the bridge owner identified deficiencies in the remote operation center procedures, bridge to vessel communications, and equipment redundancy. Comments concerning these deficiencies were submitted to the docket and provided to the Coast Guard and bridge owner by representatives from the Mariners’ Advisory Committee for the Bay and River Delaware.

The bridge owner implemented policies and provided training to address the procedural and communications deficiencies, and implemented backup systems to mitigate potential equipment and systems failures. These changes were not fully evaluated during the temporary deviation ending October 21, 2017. Therefore, the Coast Guard decided to issue a second temporary deviation to complete the evaluation of the changes incorporated into the remote operation system.

On October 18, 2017, we published a second temporary deviation entitled “Drawbridge Operation Regulation;

Delaware River, Pennsauken Township, NJ” in the **Federal Register** (82 FR 48419). This second temporary deviation is from 8 a.m. on October 21, 2017, through 7:59 a.m. on April 19, 2018. This second temporary deviation was issued to complete the evaluation of the changes incorporated into the remote operation system during the first temporary deviation ending October 21, 2017. This notice included a request for comments and related material to reach the Coast Guard on or before January 15, 2018.

On December 6, 2017, we published a notice of proposed rulemaking; reopening of comment period (NPRM); entitled “Drawbridge Operation Regulation; Delaware River, Pennsauken Township, NJ” in the **Federal Register** (82 FR 57561). This notice included a request for comments and related material to reach the Coast Guard on or before January 15, 2018.

On January 22, 2018, we published a notice of temporary deviation; reopening of comment period; entitled “Drawbridge Operation Regulation; Delaware River, Pennsauken Township, NJ” in the **Federal Register** (83 FR 2909). This notice included a request for comments and related material to reach the Coast Guard on or before March 2, 2018.

This notice to extend the comment period to on or before March 2, 2018, ensures there is notice and opportunity to comment on the proposed rule that would allow the bridge to be remotely operated from the Conrail South Jersey dispatch center in Mount Laurel, NJ, instead of being operated by an on-site bridge tender, before the proposed changes become final.

II. Public Participation and Request for Comments

We view public participation as essential to effective rulemaking, and will consider all comments and material received during the comment period. Your comment can help shape the outcome of this rulemaking. If you submit a comment, please include the docket number for this rulemaking, indicate the specific section of this document to which each comment applies, and provide a reason for each suggestion or recommendation.

We encourage you to submit comments through the Federal eRulemaking Portal at <http://www.regulations.gov>. If your material cannot be submitted using <http://www.regulations.gov>, contact the person in the **FOR FURTHER INFORMATION CONTACT** section of this document for alternate instructions. We accept anonymous comments. All comments

¹ A full description of the remote operational system is outlined in the aforementioned publication, which can be found at <http://www.regulations.gov>. (see **ADDRESSES** for more information).