IV. Evaluating the Demonstration

The Demonstration will provide HUD insight into the UPCS–V model, including its ability to expand HUD’s oversight and risk management capabilities through a reliable, repeatable inspection process that better identifies health and safety risks to families, before implementing such a program nationwide. The Demonstration is anticipated to begin 60 days following the date of publication of this notice, with PHAs being added on a rolling basis until a representative sample has been reached. At the conclusion of the demonstration, HUD will assess its success and determine whether to implement UPCS–V on a permanent basis throughout the country.

In the evaluation of the Demonstration, HUD will assess such factors as whether the use of the new UPCS–V protocol produces (1) more consistent and accurate results, (2) data standardization and a reliable method for information exchange, and (3) increased oversight and administration of the HCV Program. The demonstration also will review the feasibility of a PHA to implement the UPCS–V protocol, a factor HUD considers necessary for an accurate evaluation of the Demonstration’s success.

V. Solicitation of Public Comment

In accordance with section 470 of the Housing and Urban-Rural Recovery Act of 1983 (42 U.S.C. 3542), HUD is seeking comment on the Demonstration. Section 470 provides that HUD may not begin a demonstration program not expressly authorized by statute until a description of the demonstration program is published in the Federal Register and a 60-day period expires following the date of publication, during which time HUD solicits public comment and considers the comments submitted. HUD has established a public comment period of 60 days. The public comment period provided allows HUD the opportunity to consider those comments during the 60-day period, and be in a position to commence implementation of the demonstration following the conclusion of the 60-day period.

While HUD solicits comment on all aspects of the Demonstration, HUD specifically solicits comment on the following:

1. HUD is considering selecting for participation only PHAs that do not utilize contract inspectors. Are there any instances where an exception to this criterion might be useful?
2. Will utilizing commercial, off-the-shelf hardware, such as internet connected tablets or smartphones, reduce the barriers to participation for PHAs as opposed to having PHAs use more specific devices such as those required for other HUD UPCS inspections?
3. Are there other PHA characteristics that HUD should consider in selecting PHAs to participate in the demonstration?
4. Are there other revisions outside of the UPCS criteria that HUD should consider when moving toward a single inspection protocol?

HUD requests that PHAs interested in participating in the Demonstration notify HUD by the public comment deadline for this Demonstration notice by emailing HUD at UPCSV@hud.gov, and providing the PHA name, PHA address, contact name, contact phone number, and email address.

Dated: April 28, 2016.

Lourdes Castro Ramírez,
Principal Deputy Assistant Secretary for Public and Indian Housing.

[FR Doc. 2016–10460 Filed 5–3–16; 8:45 am]
BILLING CODE 4210–67–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301
[REG–114307–15]
RIN 1545–BM77

Self-Employment Tax Treatment of Partners in a Partnership That Owns a Disregarded Entity

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the Federal Register, the IRS is issuing temporary regulations that clarify the employment tax treatment of partners in a partnership that owns a disregarded entity. These regulations affect partners in a partnership that owns a disregarded entity. The text of those temporary regulations serves as the text of these proposed regulations.

DATES: Comments and requests for a public hearing must be received by August 2, 2016.


FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Andrew K. Holubeck at (202) 317–4774; concerning submission of comments, or a request for a public hearing please contact Regina Johnson at (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the Federal Register amend the Procedure and Administration Regulations (26 CFR part 301) relating to section 7701. The temporary regulations clarify that an entity disregarded as separate from its owner (a disregarded entity), that is treated as a corporation for purposes of employment taxes imposed under subtitle C, is not treated as a corporation for purposes of employing its individual owner (who is treated as a sole proprietor) or for purposes of employing an individual that is a partner in a partnership that owns the disregarded entity. Rather, the entity is disregarded as an entity separate from its owner for this purpose. The partners are subject to the same self-employment tax rules as partners in a partnership that does not own an entity that is disregarded as separate from its owner. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

Special Analysis

Certain IRS regulations, including this one, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory impact assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 702(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted...
to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the ADDRESSES heading. The Treasury Department and the IRS request comments on all aspects of the proposed rules. All comments will be available at www.regulations.gov or upon request. A public hearing will be scheduled if requested in writing by any person that timely submits 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 regulations is Andrew Holubeck of the Office of the Division Counsel/Associate Chief Counsel (Tax Exempt and Governmental Entities). However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

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

Paragraph 2. Section 301.7701–2 is amended by revising paragraphs (c)(2)(iv)(C)(2) and adding paragraph (e)(8)(i) to read as follows:

§ 301.7701–2 Business entities; definitions

*e * * * * *

(c) * * * *

(2) * * * *

(iv) * * * *

(C) * * * *

(2) [The text of the proposed amendment to § 301.7701–2(c)(2)(iv)(C)(2) is the same as the text of § 301.7701–2T(c)(2)(iv)(C)(2) published elsewhere in this issue of the Federal Register].

*e * * * *

(e) * * * *

(8)(i) [The text of the proposed amendments to § 301.7701–2(e)(8)(i) is the same as the text of § 301.7701–2T(e)(8)(i) published elsewhere in this issue of the Federal Register].

John Dalrymple,
Deputy Commissioner for Services and Enforcement.

[FR Doc. 2016–10384 Filed 5–3–16; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF JUSTICE
Bureau of Alcohol, Tobacco, Firearms, and Explosives

27 CFR Parts 478 and 479

[Docket No. ATF 29P]

RIN 1140–AA33

Identification Markings Placed on Firearm Silencers and Firearm Mufflers

AGENCY: Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF), Department of Justice.

ACTION: Advance notice of proposed rulemaking.

SUMMARY: The Department of Justice is considering amending the regulations of the Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) to require licensed manufacturers, licensed importers, and nonlicensed makers to place identification markings on the outer tube of firearm silencers and firearm mufflers. The Department wishes to gather information and comments from the public and industry concerning whether or not the regulations should be amended.

DATES: Written comments must be postmarked and electronic comments must be submitted on or before August 2, 2016. Commenters should be aware that the electronic Federal Docket Management System will not accept comments after Midnight Eastern Time on the last day of the comment period.

ADDRESSES: You may submit comments, identified by docket number (ATF 29P), by any of the following methods:

• Federal eRulemaking Portal: http://www.regulations.gov. Follow the instructions for submitting comments.

• Fax: (202) 648–9741.


Instructions: All submissions received must include the agency name and docket number for this rulemaking. All comments received will be posted without change to the Federal eRulemaking portal, http://www.regulations.gov, including any personal information provided. For detailed instructions on submitting comments and additional information on the rulemaking process, see the “Public Participation” heading of the SUPPLEMENTARY INFORMATION section of this document.

FOR FURTHER INFORMATION CONTACT:

SUPPLEMENTARY INFORMATION:

I. Background

Section 923(i) of the Gun Control Act of 1968 (GCA), as amended (18 U.S.C. chapter 44), requires licensed importers and licensed manufacturers to identify, by means of a serial number, each firearm imported or manufactured by such importer or manufacturer. The serial number must be engraved or cast on the receiver or frame of the weapon in such manner as the Attorney General prescribes by regulation. As defined in section 921(a)(3) of the GCA, the term “firearm” includes any firearm muffler or firearm silencer. The terms “firearm silencer” and “firearm muffler” are also defined in section 921(a)(24), as follows:

[Any device for silencing, muffling, or diminishing the report of a portable firearm, including any combination of parts, designed or redesigned, and intended for use in assembling or fabricating a firearm silencer or firearm muffler, and any part intended only for use in such assembly or fabrication.

With respect to certain firearms subject to the National Firearms Act (NFA) (26 U.S.C. chapter 53) (e.g., machine guns, any silencer (as defined in section 921(a)(24) of the GCA)), 26 U.S.C. 5842(a) requires each manufacturer and importer and anyone making a firearm to identify by a serial number each firearm manufactured, imported, or made. The serial number may not be readily removed, obliterated, or altered. Section 5842(a) also requires the firearm to be identified by the name of the manufacturer, importer, or maker, and such other identification as the Attorney General may prescribe by regulation.