circumstances expected to arise from these conditions. Emergency employees must report to work at their regular worksite or another approved location as directed by the agency, unless—

(1) The agency determines that travel to or performing work at the worksite is unsafe for emergency employees, in which case the agency may require the employees to work at another location, including a telework site as provided in paragraph (a) of this section, as appropriate; or

(2) The agency determines that circumstances justify granting leave under this subpart to emergency employees.

§ 630.1606 Administration of weather and safety leave.

(a) An agency must use the same minimum charge increments for weather and safety leave as it does for annual and sick leave under § 630.206.

(b) Employees may be granted weather and safety leave only for hours within the tour of duty established for purposes of charging annual and sick leave when absent. For full-time employees, that tour is the 40-hour basic workweek as defined in 5 CFR 610.102, the basic work requirement established for employees on a flexible or compressed work schedule as defined in 5 U.S.C. 6121(3), or an uncommon tour of duty under § 630.210.

(c) Employees may not receive weather and safety leave for hours during which they are on other preapproved leave (paid or unpaid) or paid time off. Agencies should not approve weather and safety leave for an employee who, in the agency’s judgment, is cancelling preapproved leave or paid time off, or changing a regular day off in a flexible or compressed work schedule, for the primary purpose of obtaining weather and safety leave.

§ 630.1607 Records and reporting.

(a) Record of placement on leave. An agency must maintain an accurate record of the placement of an employee on weather and safety leave.

(b) Reporting. In agency data systems (including timekeeping systems) and in data reports submitted to OPM, an agency must record weather and safety leave under § 6329c and this subpart as a category of leave separate from other types of leave.

DEPARTMENT OF THE TREASURY
Internal Revenue Service

26 CFR Part 1
[REG–139633–08]
RIN 1545–BI18

Transactions Involving the Transfer of No Net Value

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Partial withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws the remaining part of a notice of proposed rulemaking containing proposed regulations that would have required an exchange or distribution of net value for certain corporate formations and reorganizations to qualify for nonrecognition treatment under the Internal Revenue Code (Code). Other parts of the notice of proposed rulemaking were previously adopted as final regulations.

The proposed regulations being withdrawn also addressed the treatment of certain distributions not qualifying for tax-free treatment under section 332 of the Code. The proposed regulations being withdrawn would have affected corporations and their shareholders.

DATES: As of July 13, 2017, the proposed revisions to § 1.332–2(b) and (e); the proposed addition of Example 2 to § 1.332–2(e); the proposed additions of § 1.351–1(a)(1)(iii) and (a)(1)(iv); the proposed addition of Example 4 to § 1.351–1(a)(2); the proposed amendments to § 1.368–1(a) and (b); the proposed addition of § 1.368–1(f); and the proposed revision to § 1.368–2(d)(1) in the notice of proposed rulemaking (REG–163314–03) that was published in the Federal Register (70 FR 11903) on March 10, 2005 are withdrawn.

FOR FURTHER INFORMATION CONTACT: Jean Broderick at (202) 317–6848 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On March 10, 2005, the Department of the Treasury (the Treasury Department) and the IRS published a notice of proposed rulemaking (REG–163314–03) in the Federal Register (70 FR 11903) containing proposed regulations under sections 332, 351, and 368 (2005 Proposed Regulations). The 2005 Proposed Regulations generally would have provided that the non-recognition rules in subchapter C of chapter 1 of subtitle 1 of the Code do not apply unless there is an exchange for, in the case of section 332, a distribution) of net value (the net value requirement). The 2005 Proposed Regulations also provided that section 332 would apply only if the recipient corporation receives some payment for each class of stock it owns in the liquidating corporation. Finally, the 2005 Proposed Regulations provided guidance on the circumstances in which (and the extent to which) creditors of a corporation are treated as proprietors of the corporation in determining whether continuity of interest is preserved in a potential reorganization (Creditor Continuity of Interest).

On December 12, 2008, the Treasury Department and the IRS adopted the Creditor Continuity of Interest provisions of the 2005 Proposed Regulations as final regulations (TD 9434) published in the Federal Register (73 FR 75566). Minor portions of the 2005 Proposed Regulations that reflected statutory changes to sections 332 and 351 were adopted as final regulations as part of a Treasury decision adopting final regulations under sections 334(b)(1)(B) and 362(e)(1) (TD 9759), published in the Federal Register (81 FR 17066) on March 28, 2016. The Treasury Department and the IRS have decided to withdraw the remainder of the 2005 Proposed Regulations.


Drafting Information

The principal author of this withdrawal notice is Jean Broderick of the Office of Associate Chief Counsel (Corporate). However, other personnel from the Treasury Department and the IRS participated in its development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.
Partial Withdrawal of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the Treasury Department and the IRS withdraw the proposed revisions to § 1.332–2(b) and (e); the proposed addition of Example 2 to § 1.332–2(e); the proposed additions of § 1.351–1a(1)(iii) and (a)(1)(iv); the proposed addition of Example 4 to § 1.351–1a(2); the proposed amendments to § 1.368–1(a) and (b); the proposed addition of § 1.368–1(f); and the proposed revision to § 1.368–2(d)(1) in the notice of proposed rulemaking (REG–163314–03) that was published in the Federal Register (70 FR 11903) on March 10, 2005.

Kirsten B. Wielobob,
Deputy Commissioner of Services and Enforcement.

[FR Doc. 2017–14723 Filed 7–12–17; 8:45 am]
BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52
Approval and Promulgation of Air Quality Implementation Plans; State of Utah; General Burning Rule Revisions

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing approval of State Implementation Plan (SIP) revisions submitted by Utah on January 28, 2013, and July 8, 2015. In the letter accompanying the rule revisions sent to the EPA on July 8, 2015, the Governor stated that no further action is necessary on the January 28, 2013 submittal since it has been superseded. Upon consultation with Utah Department of Air Quality (DAQ) staff, the EPA was informed that this is not accurate. A clarifying letter was sent by the Governor of Utah on June 6, 2017 requesting that the EPA act on both SIP revisions. The submittals request SIP revisions to the State’s General Burning rule; a repeal and reenactment of the General Burning rule with changes to applicability, timing, and duration of burning windows, and an amendment to exempt Native American ceremonial burning during restricted burning days.

DATES: Written comments must be received on or before August 14, 2017.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R08–OAR–2015–0617 at http://www.regulations.gov. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from www.regulations.gov. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (i.e., on the web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit http://www2.epa.gov/dockets/commenting-epa-dockets.

FOR FURTHER INFORMATION CONTACT: Chris Dresser, Air Program, U.S. Environmental Protection Agency (EPA), Region 8, Mail Code 8P–AR, 1595 Wynkoop Street, Denver, Colorado 80202–1129, (303) 312–6385, dresser.chris@epa.gov.

SUPPLEMENTARY INFORMATION:

I. General Information

What should I consider as I prepare my comments for EPA?

1. Submitting Confidential Business Information (CBI). Do not submit CBI to the EPA through http://www.regulations.gov or email. Clearly mark the part or all of the information that you claim to be CBI. For CBI information on a disk or CD–ROM that you mail to the EPA, mark the outside of the disk or CD–ROM as CBI and then identify electronically within the disk or CD–ROM the specific information that is claimed as CBI. In addition to one complete version of the comment that includes information claimed as CBI, a copy of the comment that does not contain the information claimed as CBI must be submitted for inclusion in the public docket. Information so marked will not be disclosed except in accordance with procedures set forth in 40 CFR part 2.

2. Tips for preparing your comments. When submitting comments, remember to:

• Identify the rulemaking by docket number and other identifying information (subject heading, Federal Register volume, date, and page number);
• Follow directions and organize your comments;
• Explain why you agree or disagree;
• Suggest alternatives and substitute language for your requested changes;
• Describe any assumptions and provide any technical information and/or data that you used;
• If you estimate potential costs or burdens, explain how you arrived at your estimate in sufficient detail to allow for it to be reproduced;
• Provide specific examples to illustrate your concerns, and suggest alternatives;
• Explain your views as clearly as possible, avoiding the use of profanity or personal threats; and,
• Make sure to submit your comments by the comment period deadline identified.

II. Analysis of the State Submittal

On January 28, 2013, the State of Utah requested that the EPA approve a repeal and reenactment of R307–202, Emission Standards: General Burning. The rule was changed to add an “Applicability” section that clarifies that the rule only applies to incorporated communities under the authority of a county or municipal fire authority. Additionally, the 30-day burning windows allowing the burning of material covered under R307–202 were eliminated in the amendment because they were a source of localized air quality impairment. This request was made by several local fire chiefs with support from the Utah State Fire Marshal. Language was also added to the rule that states that no person shall burn under R307–202 when the director of the Division of Air Quality (DAQ) issues a public announcement of a mandatory no-burn period.

The changes made to R307–202 include the following five amendments:

1. (1) Fire marshals were previously permitted to establish a spring 30-day burn window between March 1 and May 30. The rule amendment expanded the spring burning window for the entire period from March 1 to May 30 for Washington, Kane, San Juan, Iron, Garfield, Beaver, Piute, Wayne, Grand, and Emery counties. The burn window was expanded because fire marshals reported adverse localized air quality conditions within the 30-day burn window because the window was actually compressed to a few days where the Clearing Index was over 500. The Utah DAQ relies on a metric called the Clearing Index, an Air Quality/Smoke Dispersal Index, to determine when ventilation and dispersion are adequate for general burning and as an