

this regulation is consistent with the guidance therein.

*G. Executive Orders 12372 and 13132: Federalism*

This regulation will not have substantial direct effects on the States, on the relationship between the national government and the States, or the distribution of power and responsibilities among the various levels of government. Nor will the rule have federalism implications warranting the application of Executive Orders 12372 and 13132.

*H. Executive Order 13175—Consultation and Coordination With Indian Tribal Governments*

The Department of State has determined that this rulemaking will not have tribal implications, will not impose substantial direct compliance costs on Indian tribal governments, and will not pre-empt tribal law. Accordingly, the requirements of section 5 of Executive Order 13175 do not apply to this rulemaking.

*I. Paperwork Reduction Act*

This rule does not impose or revise information collections subject to the provisions of the Paperwork Reduction Act, 44 U.S.C., Chapter 35.

**List of Subjects in 22 CFR Part 41**

Aliens, Foreign officials, Immigration, Passports and visas, Students.

Accordingly, for the reasons set forth in the preamble, 22 CFR part 41 is amended as follows:

**PART 41—VISAS—DOCUMENTATION OF NONIMMIGRANTS UNDER THE IMMIGRATION AND NATIONALITY ACT, AS AMENDED**

■ 1. The authority citation for part 41 is revised to read as follows:

**Authority:** 22 U.S.C. 2651a; 8 U.S.C. 1104; 8 U.S.C. 1323; Pub. L. 105–277, 112 Stat. 2681–795 through 2681–801; 8 U.S.C. 1185 note (section 7209 of Pub. L. 108–458, as amended by section 546 of Pub. L. 109–295).

■ 2. Section 41.2 is amended by revising paragraph (i) to read as follows:

**§ 41.2 Exemption or waiver by Secretary of State and Secretary of Homeland Security of passport and/or visa requirements for certain categories of nonimmigrants.**

\* \* \* \* \*

(i) *Individual cases of unforeseen emergencies.* Except as provided in paragraphs (a) through (h) and (j) through (l) of this section, all nonimmigrants are required to present a valid, unexpired visa and passport upon arrival in the United States. A

nonimmigrant may apply for a waiver of the visa and passport requirement if, either prior to the nonimmigrant's embarkation abroad or upon arrival at a port of entry, the Department of Homeland Security (DHS), U.S. Customs and Border Protection (CBP) district director concludes that the nonimmigrant is unable to present the required documents because of an unforeseen emergency. The CBP district director may grant a waiver of the visa or passport requirement pursuant to INA 212(d)(4)(A), without the prior concurrence of the Department of State, if the CBP district director concludes that the nonimmigrant's claim of emergency circumstances is legitimate and that approval of the waiver would be appropriate under all of the attendant facts and circumstances.

\* \* \* \* \*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9814]

RIN 1545–BM95

**Transfers of Certain Property by U.S. Persons to Partnerships With Related Foreign Partners; Correction**

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

**ACTION:** Final and temporary regulations; correcting amendment.

**SUMMARY:** This document contains corrections to the temporary regulations (T.D. 9814) that were published in the **Federal Register** on Thursday, January 19, 2017 (82 FR 7582). The regulations address transfers of appreciated property by United States persons to partnerships with foreign partners related to the transferor. The regulations override the rules providing for nonrecognition of gain on a contribution of property to a partnership in exchange for an interest in the partnership under section 721(a) of the Internal Revenue Code (Code) pursuant to section 721(c) unless the partnership adopts the remedial method and certain other requirements are satisfied.

**DATES:** These corrections are effective on September 5, 2017 and applicable on January 18, 2017.

**FOR FURTHER INFORMATION CONTACT:** Ronald M. Gootzeit, (202) 317–6937 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The temporary regulations that are the subject of this correction are under section 721(c) of the Code.

**Need for Correction**

As published, the temporary regulations contain errors that may prove to be misleading and need to be clarified.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

**PART 1—INCOME TAXES**

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

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

■ **Par. 2.** Section 1.721(c)–1T is amended by revising paragraph (b)(10)(vi) to read as follows:

**§ 1.721(c)–1T Overview, definitions, and rules of general application (temporary).**

\* \* \* \* \*

(b) \* \* \*

(10) \* \* \*

(vi) An allocation of partnership level ordinary income or loss described in § 1.751–1(b)(3).

\* \* \* \* \*

■ **Par. 3.** Section 1.721(c)–6T is amended by revising the last sentence of paragraph (d)(2) to read as follows:

**§ 1.721(c)–6T Procedural and reporting requirements (temporary).**

\* \* \* \* \*

(d) \* \* \*

(2) \* \* \* The partnership must also attach to its Form 1065 a Schedule K–1 (Form 1065) for each direct or indirect partner that is a related foreign person with respect to the U.S. transferor.

\* \* \* \* \*

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

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