

**§ 1.1298–1 Section 1298(f) annual reporting requirements for United States persons that are shareholders of a passive foreign investment company.**

[The text of the proposed amendments to § 1.1298–1 is the same as the text of § 1.1298–1T(h) published elsewhere in this issue of the **Federal Register**].

■ **Par. 7.** Section 1.6038–2 is amended by revising paragraph (j)(3) to read as follows:

**§ 1.6038–2 Information returns required of United States persons with respect to annual accounting periods of certain foreign corporations beginning after December 31, 1962.**

\* \* \* \* \*

(j) \* \* \*

(3) [The text of the proposed amendments to § 1.6038–2(j)(3) is the same as the text of § 1.6038–2T(j)(3) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

■ **Par. 8.** Section 1.6046–1 is amended by revising paragraph (e)(5) to read as follows:

**§ 1.6046–1 Returns as to organizations or reorganizations of foreign corporations and as to acquisitions of their stock.**

\* \* \* \* \*

(e) \* \* \*

(5) [The text of the proposed amendments to § 1.6046–1(e)(5) is the same as the text of § 1.6046–1T(e)(5) published elsewhere in this issue of the **Federal Register**].

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**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–113350–13]

RIN 1545–BL56

#### Taxation of U.S. Persons That Are Shareholders of Section 1291 Funds

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

**ACTION:** Partial withdrawal of notice of proposed rulemaking.

**SUMMARY:** This document withdraws a portion of a proposed rulemaking (INTL–656–87, REG–209054–87) published in the **Federal Register** on April 1, 1992. The withdrawn portion

relates to the definitions of the terms pedigreed QEF, section 1291 fund, shareholder, and indirect shareholder, and to annual information reporting requirements applicable to certain shareholders of passive foreign investment companies (PFICs).

**DATES:** The proposed rule published in the **Federal Register** on April 1, 1992 (57 FR 11024) is withdrawn as of December 31, 2013

**FOR FURTHER INFORMATION CONTACT:** Susan E. Massey or Barbara E. Rasch, (202) 317–6934 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

On April 1, 1992, the IRS and the Department of the Treasury (Treasury Department) published in the **Federal Register** proposed regulations (INTL–656–87, 1992–18 IRB 23, 57 FR 11024), including § 1.1291–1 that provided guidance on the PFIC rules, including definitions of the terms pedigreed QEF, section 1291 fund, shareholder, and indirect shareholder. The proposed regulations also set forth annual reporting requirements for certain shareholders of PFICs. This document withdraws the definitions of the terms pedigreed QEF, section 1291 fund, shareholder, and indirect shareholder. In addition, this document withdraws the annual reporting requirements. The IRS and the Treasury Department are issuing a notice of proposed rulemaking in the Proposed Rules section of this issue of the **Federal Register** on this subject that defines the terms pedigreed QEF, section 1291 fund, shareholder, and indirect shareholder, and that sets forth annual information reporting requirements for certain shareholders of PFICs.

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

Income taxes, Reporting and recordkeeping requirements.

##### Partial Withdrawal of a Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, § 1.1291–1(b)(2)(ii), (b)(2)(v), (b)(7), (b)(8), and (i) of the notice of proposed rulemaking (INTL–656–87, REG–209054–87) published in the **Federal Register** on April 1, 1992 (57 FR 11024) are withdrawn.

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[EPA–R10–OAR–2013–0628; FRL–9904–95–Region 10]

#### Approval and Promulgation of Implementation Plans; Washington: State Implementation Plan Miscellaneous Revisions

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The EPA is proposing to approve changes to the Washington State Implementation Plan (SIP) submitted by the Washington Department of Ecology (Ecology) dated November 20, 2013. This SIP revision updates ambient air quality standards for carbon monoxide, lead, nitrogen dioxide, ozone, particulate matter, and sulfur dioxide.

**DATES:** Comments must be received on or before January 30, 2014.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–R10–OAR–2013–0628, by one of the following methods:

A. *www.regulations.gov*. Follow the on-line instructions for submitting comments.

B. *Mail:* Jeff Hunt, EPA, Office of Air, Waste, and Toxics, AWT–107, 1200 Sixth Avenue, Suite 900, Seattle, Washington 98101.

C. *Email:* [R10-Public\\_Comments@epa.gov](mailto:R10-Public_Comments@epa.gov).

D. *Hand Delivery:* EPA, Region 10 Mailroom, 9th Floor, 1200 Sixth Avenue, Seattle, Washington 98101. Attention: Jeff Hunt, Office of Air Waste, and Toxics, AWT–107. Such deliveries are only accepted during normal hours of operation, and special arrangements should be made for deliveries of boxed information.

*Instructions:* Direct your comments to Docket ID No. EPA–R10–OAR–2013–0628. The EPA's policy is that all comments received will be included in the public docket without change and may be made available online at *www.regulations.gov*, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information that is restricted by statute from disclosure. Do not submit information that you consider to be CBI or otherwise protected through *www.regulations.gov* or email. The *www.regulations.gov* Web site is an "anonymous access" system, which means the EPA will not know your identity or contact information