

on whether to expand sanctuary boundaries, suggestions for the extent and configuration of an expanded boundary, and the potential effects of a boundary expansion; and

2. Help determine the scope of issues to be addressed in the preparation of an environmental impact statement (EIS) pursuant to NEPA.

IV. Consultation Under the National Historic Preservation Act

This document confirms that NOAA will fulfill its responsibility under section 106 of the National Historic Preservation Act (NHPA, 16 U.S.C. 470) through the ongoing NEPA process, pursuant to 36 CFR 800.8(a), including the use of NEPA documents and public and stakeholder meetings to meet the section 106 requirements. The NHPA specifically applies to any agency undertaking that may affect historic properties. Pursuant to 36 CFR 800.16(l)(1), a “historic property means any prehistoric or historic district, site, building, structure, or object included in, or eligible for inclusion in, the National Register of Historic Places maintained by the Secretary of the Interior. The term includes artifacts, records, and remains that are related to and located within such properties. The term includes properties of traditional religious and cultural importance to an Indian tribe or Native Hawaiian organization and that meet the National Register criteria.”

In fulfilling its responsibility under the NHPA and NEPA, NOAA intends to identify consulting parties; identify historic properties and assess the effects of the undertaking on such properties; initiate formal consultation with the State Historic Preservation Officer, the Advisory Council of Historic Preservation, and other consulting parties; involve the public in accordance with NOAA’s NEPA procedures; and in consultation with the identified consulting parties, develop alternatives and proposed measures that might avoid, minimize or mitigate any adverse effects on historic properties and describe them in any environmental assessment or draft environmental impact statement.

Authority: 16 U.S.C. 1431 *et seq.*; 16 U.S.C. 470.

Dated: December 22, 2015.

John Armor,

Acting Director, Office of National Marine Sanctuaries.

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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

24 CFR Chapter IX

[Docket No. FR–5650–N–11]

Native American Housing Assistance and Self-Determination Act of 1996: Negotiated Rulemaking Committee; Notice of Eighth Meeting

AGENCY: Office of Assistant Secretary for Public and Indian Housing, HUD.

ACTION: Notice of meetings of negotiated rulemaking committee.

SUMMARY: This notice announces the eighth meeting of the Indian Housing Block Grant (IHBG) program negotiated rulemaking committee.

DATES: The eighth meeting will be held on Tuesday, January 26, 2016 and Wednesday, January 27, 2016. On each day, the session will begin at approximately 8:30 a.m., and adjourn at approximately 5:30 p.m.

ADDRESSES: The meeting will take place at the Weaver Building, U.S. Department of Housing and Urban Development, 451 Seventh Street SW., Washington, DC 20410.

FOR FURTHER INFORMATION CONTACT:

Randy Akers, Acting Deputy Assistant Secretary for Native American Programs, Office of Public and Indian Housing, Department of Housing and Urban Development, 451 Seventh Street SW., Room 4126, Washington, DC 20410, telephone number 202–401–7914 (this is not a toll-free number). Hearing- or speech-impaired individuals may access this number via TTY by calling the toll-free Federal Relay Service at 1–800–877–8339.

SUPPLEMENTARY INFORMATION:

I. Background

The Native American Housing and Assistance and Self-Determination Act of 1996 (25 U.S.C. 4101 *et seq.*) (NAHASDA) changed the way that housing assistance is provided to Native Americans. NAHASDA eliminated several separate assistance programs and replaced them with a single block grant program, known as the Indian Housing Block Grant (IHBG) program. The regulations governing the IHBG formula allocation are codified in subpart D of part 1000 of HUD’s regulations in title 24 of the Code of Federal Regulations. In accordance with section 106 of NAHASDA, HUD developed the regulations with active tribal participation using the procedures of the Negotiated Rulemaking Act of 1990 (5 U.S.C. 561–570).

Under the IHBG program, HUD makes assistance available to eligible Indian

tribes for affordable housing activities. The amount of assistance made available to each Indian tribe is determined using a formula that was developed as part of the NAHASDA negotiated process. Based on the amount of funding appropriated for the IHBG program, HUD calculates the annual grant for each Indian tribe and provides this information to the Indian tribes. An Indian Housing Plan for the Indian tribe is then submitted to HUD. If the Indian Housing Plan is found to be in compliance with statutory and regulatory requirements, the grant is made.

On July 3, 2012 at 77 FR 39452, HUD announced its intention to establish a negotiated rulemaking committee for the purpose of developing regulatory changes to the formula allocation for the IHBG program. On June 12, 2013 at 78 FR 35178, HUD announced the list of proposed members for the negotiated rulemaking committee, and requested additional public comment on the proposed membership. On July 30, 2013 at 78 FR 45903, HUD announced the final list of committee members to revise the allocation formula used under the IHBG.

Committee meetings have taken place on August 27–28, 2013, September 17–19, 2013, April 23–24, 2014, June 11–13, 2014, July 29–31, 2014, August 26–28, 2014, and August 11–13, 2015. All of the Committee meetings were announced in the **Federal Register** and were open to the public.¹

II. Eighth Committee Meeting

The eighth meeting of the IHBG Formula Negotiated Rulemaking Committee will be held on Tuesday, January 26, 2016 and Wednesday, January 27, 2016. On each day, the session will begin at approximately 8:30 a.m., and adjourn at approximately 5:30 p.m. The meeting will take place at the Weaver Building, U.S. Department of Housing and Urban Development, 451 Seventh Street SW., Washington, DC 20410. The primary agenda items for this meeting will be limited to discussion and vote on adjustments to data sources and approval of final preamble language.

These meetings will be open to the public; however, all members of the public will be required to register their attendance; present valid identification, and be subject to security screening upon entrance to the building. The deadline for registration is 5:00 p.m.

¹ See, 78 FR 45903 (July 30, 2013), 78 FR 54416 (September 4, 2013), 79 FR 14204 (March 13, 2014), 79 FR 29700 (May 23, 2014), 80 FR 30004 (May 26, 2015).

Eastern Standard Time, January 22, 2016. The public may register using the following link: <http://newregistration.firstpic.org/rulemaking/index.php> or by calling 1-202-393-6400 (this is not a toll-free number). Through the registration process, attendees will be informed of the acceptable forms of identification to present for admittance to the building. Public attendance may be limited to the space available. Members of the public may make statements during the meetings, to the extent time permits, and file written statements with the committee for its consideration. Written statements should be submitted to the address listed in the **FOR FURTHER INFORMATION CONTACT** section of this document.

III. Future Committee Meetings

Notices of all future meetings will be published in the **Federal Register**. HUD will make every effort to publish such notices at least 15 calendar days prior to each meeting.

Dated: December 31, 2015.

Lourdes Castro Ramírez,

Principal Deputy Assistant Secretary for Public and Indian Housing.

[FR Doc. 2016-00185 Filed 1-7-16; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-138344-13]

RIN 1545-BL94

Substantiation Requirement for Certain Contributions; Withdrawal

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws proposed regulations that would implement the statutory exception to the “contemporaneous written acknowledgement” requirement for substantiating charitable contribution deductions of \$250 or more. The withdrawal affects persons that make charitable contributions and organizations that receive charitable contributions.

DATES: As of January 8, 2016 the notice of proposed rulemaking published on September 17, 2015 (80 FR 55802), is withdrawn.

FOR FURTHER INFORMATION CONTACT: Robert Basso at (202) 317-7011 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 170(f)(8)(A) of the Internal Revenue Code provides the statutory requirement that a taxpayer who claims a charitable contribution deduction for any contribution of \$250 or more obtain substantiation in the form of a contemporaneous written acknowledgment (CWA) from the donee organization. However, in section 170(f)(8)(D), Congress provided an exception to the CWA requirement. Under the exception, a CWA is not required if the donee organization files a return on such form and in accordance with such regulations as the Treasury Department may prescribe (donee reporting).

Section 1.170A-13(f) of the Income Tax Regulations provides the rules issued by the Treasury Department and the IRS for substantiating charitable contributions of \$250 or more. See TD 8690 (1997-1 CB 68). When issuing TD 8690 in 1997, the Treasury Department and the IRS specifically declined to issue regulations to implement donee reporting under section 170(f)(8)(D). The IRS has consistently maintained that the section 170(f)(8)(D) exception is not available unless and until the Treasury Department and the IRS issue final regulations prescribing the method for donee reporting. Nevertheless, some taxpayers under examination for their claimed charitable contribution deductions have recently argued that a failure to comply with the CWA requirements of section 170(f)(8)(A) may be cured if the donee organization files an amended Form 990, “Return of Organization Exempt From Income Tax,” that includes the donor’s contribution information. These taxpayers argue that an amended Form 990 constitutes permissible donee reporting under section 170(f)(8)(D), even if the amended Form 990 is submitted to the IRS many years after the purported charitable contribution was made. In response to some donors’ requests, some donee organizations have filed amended Forms 990 attempting to effectuate donee reporting. The Treasury Department and the IRS have concluded that the Form 990 is an unsuitable reporting method for this purpose and may not be used to effectuate donee reporting.

However, in response to the interest by some taxpayers in donee reporting under the statutory exception, the Treasury Department and the IRS proposed regulations to implement a

framework addressing the manner and timing for donee reporting under section 170(f)(8)(D). On September 17, 2015, a notice of proposed rulemaking (REG-138344-13) was published in the **Federal Register** (80 FR 55802). The proposed framework for donee reporting was based on a specific-use information return that would include, among other things, the donor’s name, address, and taxpayer identification number. Similar to other specific-use information returns filed with the IRS, the donor’s taxpayer identification number was required in order to properly associate the donation information with the correct taxpayer. Unlike a CWA, which is not sent to the IRS, the donee reporting information return would be sent to the IRS, which must have a means to store, maintain, and readily retrieve the return information for a specific taxpayer if and when substantiation is required in the course of an examination.

The proposed framework for donee reporting was intended to minimize the reporting burden on donee organizations by making it voluntary, and to protect donor privacy by not using the Form 990 series. In the preamble to the proposed regulations, the Treasury Department and the IRS expressed concern about the potential risk for identity theft with a donee reporting system based on a specific-use information return because donee organizations would be collecting donors’ taxpayer identification numbers and maintaining those numbers for some period of time. The Treasury Department and the IRS requested comments, including specifically on whether additional guidance was necessary regarding the procedures a donee organization should use to mitigate the risk of identity theft of donor information.

The Treasury Department and the IRS received a substantial number of public comments in response to the notice of proposed rulemaking. Many of these public comments questioned the need for donee reporting, and many comments expressed significant concerns about donee organizations collecting and maintaining taxpayer identification numbers for purposes of the specific-use information return. In response to those comments, the Treasury Department and the IRS have decided against implementing the statutory exception to the CWA requirement, and therefore that exception remains unavailable unless and until final regulations are issued prescribing the method for donee reporting. Accordingly, the notice of proposed rulemaking is being withdrawn.