

certain commercial products (hereafter referred to as “covered products”).<sup>1</sup> In addition to specifying a list of covered residential and commercial products, EPCA contains provisions that enable the Secretary of Energy to classify additional types of consumer products as covered products. (42 U.S.C. 6292(a)(20)) DOE may prescribe test procedures for any product it classifies as a “covered product.” (42 U.S.C. 6293(b))

## II. Background

On June 15, 2011, DOE published a notice of proposed determination that tentatively determined that STBs and network equipment qualify as a covered product. 76 FR 34914. Subsequently, DOE initiated the rulemaking process to establish a test procedure for STBs. First, DOE issued a request for information document on December 16, 2011, requesting stakeholders to provide technical information regarding various test procedures used by industry to measure the energy consumption of STBs and network equipment. 76 FR 78174. DOE then published a notice of proposed rulemaking (NOPR) on January 23, 2013 to establish a new test procedure focused exclusively on STBs. 78 FR 5076. DOE held a public meeting and requested stakeholder comments on all aspects of the NOPR.

## III. Discussion

In September, 2013 a broadly representative group of Pay-TV, consumer electronics industries and energy advocates announced a Voluntary Agreement for Ongoing Improvement to the Energy Efficiency of Set-Top Boxes (Agreement).<sup>2</sup> The Agreement established a five-year written commitment to continue improvements in the energy efficiency of STBs used in the distribution of digital video signals. Under the terms of the Agreement, it is predicted that consumers will realize significant annual residential electricity savings. DOE encourages the development of market-based solutions, such as the Agreement. DOE also recognizes that there are multiple paths forward to ensure that the maximum economic benefits and energy savings occur through increasing the efficiency of STBs. DOE believes that the Agreement has the potential to achieve significant energy savings in STBs. Thus, in light of the newly adopted Agreement, DOE withdraws its proposed rule to determine STBs and network equipment

as a covered product. DOE notes that it will continue to monitor the STB market closely and would consider reinitiating the rulemaking if it was found that the energy efficiency gains for STBs and consumer savings envisioned in the Agreement were not being realized.

By separate action published elsewhere in today's **Federal Register**, DOE is withdrawing its proposed rule to establish a test procedure for STBs.

## IV. Approval of the Office of the Secretary

The Secretary of Energy has approved publication of this withdrawal.

### List of Subjects in 10 CFR Part 430

Administrative practice and procedure, Confidential business information, Energy conservation, Household appliances, Imports, Intergovernmental relations, Small businesses.

Issued in Washington, DC, on December 20, 2013.

**Kathleen B. Hogan,**

*Deputy Assistant Secretary of Energy Efficiency, Energy Efficiency and Renewable Energy.*

[FR Doc. 2013–31275 Filed 12–30–13; 8:45 am]

**BILLING CODE 6450–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–140974–11]

**RIN 1545–BK66**

#### Definitions and Reporting Requirements for Shareholders of Passive Foreign Investment Companies

**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 and the Department of the Treasury (Treasury Department) are issuing temporary regulations that provide guidance on determining the ownership of a passive foreign investment company (PFIC), the annual filing requirements for shareholders of PFICs, and an exclusion from certain filing requirement for shareholders that constructively own interests in certain foreign corporations. The temporary regulations primarily affect shareholders of PFICs that do not currently file Form

8621, “Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund”, with respect to their PFIC interests. The temporary regulations also affect certain shareholders that rely on a constructive ownership exception to the requirement to file Form 5471, “Information Return of U.S. Persons with Respect to Certain Foreign Corporations.” The text of those temporary regulations published in this issue of the **Federal Register** also serves as the text of these proposed regulations.

**DATES:** Comments and requests for a public hearing must be received by March 31, 2014.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–140974–11), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–140974–11), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG–140974–11).

#### FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Susan E. Massey or Barbara E. Rasch, (202) 317–6934; concerning submissions of comments or requests for a public hearing, Oluwafunmilayo Taylor, (202) 317–6901 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

The temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) under sections 1291 and 1298 of the Internal Revenue Code (Code). The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

#### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13653. Accordingly, a regulatory assessment is not required.

It is hereby certified that the collection of information in this regulation will not have a significant economic impact on a substantial

<sup>1</sup> For editorial reasons, upon codification in the U.S. code, Part B was re-designated Part A.

<sup>2</sup> <http://www.ncta.com/energyagreement>.

number of small entities within the meaning of section 601(6) of the Regulatory Flexibility Act (5 U.S.C. chapter 6). This certification is based on the fact that most small entities do not own an interest in a PFIC, and the fact that PFIC shareholders (including small entities) that currently report information on Form 8621, "Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund", with respect to a PFIC will not be required to file additional reports with respect to the same PFIC under these proposed regulations. Most small entities that are shareholders of a PFIC either make a qualified electing fund (QEF) election under section 1295 or make a mark to market election under section 1296 and, therefore, already file Form 8621 with respect to the PFIC stock. In addition, shareholders that are subject to section 1291 as a result of receiving a distribution from a PFIC or disposing of their interest in a PFIC are currently required to file Form 8621. Thus, there is a limited class of PFIC shareholders that will be required to file Form 8621 under these regulations that are not currently required to do so. Accordingly, the collection of information required by these proposed regulations does not affect a substantial number of small entities.

Further, the collection of information required under these proposed regulations does not have a significant economic impact because neither the time nor the costs necessary for shareholders to comply with the collection of information requirements is significant. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act is not required. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses.

It also has been determined that section 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) do not apply to these regulations.

#### Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are timely submitted to the IRS as prescribed in this preamble under the **ADDRESSES** heading. The IRS and the Treasury Department request comments on all aspects of the proposed rules.

In addition, the IRS and the Treasury Department request comments on whether, for ease of administration, the section 1291(d)(2) deemed dividend and deemed sale elections should be available at the domestic partnership level. In particular, the IRS and the Treasury Department request comments on how the election can be effectuated in a manner consistent with the PFIC regimes and Subchapter K of chapter 1 of the Code. The IRS and the Treasury Department also request comments on the determination of proportionate ownership by a beneficiary of PFIC stock held through a domestic or foreign estate or nongrantor trust.

All comments will be available for public inspection and copying at [www.regulations.gov](http://www.regulations.gov) or upon request. A public hearing will be scheduled if requested in writing by any person that timely submits electronic or written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

#### Drafting Information

The principal authors of these proposed regulations are Susan E. Massey and Barbara E. Rasch of the Office of Associate Chief Counsel (International). However, other personnel from the IRS and the Treasury Department participated in their development.

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

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by adding entries in numerical order to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Sections 1.1291–1 and 1.1291–9 also issued under 26 U.S.C. 1298(a) and (g) \* \* \*  
Section 1.1298–1 also issued under 26 U.S.C. 1298(f) \* \* \*  
Section 1.6038–2 also issued under 26 U.S.C. 6038(d) \* \* \*  
Section 1.6046–1 also issued under 26 U.S.C. 6046(b) \* \* \*  
\* \* \* \* \*

■ **Par. 2.** Section 1.1291–0 is amended by adding a listing of the paragraph headings for §§ 1.1291–1 and 1.1291–9 as follows:

#### § 1.1291–0 Passive foreign investment companies—table of contents.

[The text of the proposed amendments to § 1.1291–0 is the same as the text of § 1.1291–0T published elsewhere in this issue of the **Federal Register**.]

■ **Par. 3.** Section 1.1291–1 is amended by revising the section heading and adding paragraphs (b)(2)(ii), (b)(2)(v), (b)(7), (b)(8), and (k) as follows:

#### § 1.1291–1 Taxation of United States persons that are shareholders of section 1291 funds.

(a) through (b)(2)(i) [Reserved].

(b)(2)(ii) [The text of the proposed amendments to § 1.1291–1(b)(2)(ii) is the same as the text of § 1.1291–1T(b)(2)(ii) published elsewhere in this issue of the **Federal Register**.]

(b)(2)(iii) and (iv) [Reserved].

(v) [The text of the proposed amendments to § 1.1291–1(b)(2)(v) is the same as the text of § 1.1291–1T(b)(2)(v) published elsewhere in this issue of the **Federal Register**.]

(3) through (6) [Reserved].

(7) [The text of the proposed amendments to § 1.1291–1(b)(7) is the same as the text of § 1.1291–1T(b)(7) published elsewhere in this issue of the **Federal Register**.]

(8) [The text of the proposed amendments to § 1.1291–1(b)(8) is the same as the text of § 1.1291–1T(b)(8) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(k) [The text of the proposed amendments to § 1.1291–1(k) is the same as the text of § 1.1291–1T(k) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 4.** Section 1.1291–9 is amended by revising paragraph (j)(3) and adding paragraph (k)(3) as follows:

#### § 1.1291–9 Deemed dividend election.

\* \* \* \* \*

(j) \* \* \*  
(3) [Reserved]. For further guidance, see § 1.1291–9T(j)(3).

(k) \* \* \*  
(3) [The text of the proposed amendments to § 1.1291–9(k)(3) is the same as the text of § 1.1291–9T(k)(3) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 5.** Section 1.1298–0 is amended by adding a listing of the paragraph headings for § 1.1298–1 as follows:

#### § 1.1298–0 Table of contents.

[The text of the proposed amendments to § 1.1298–0 is the same as the text of § 1.1298–0T published elsewhere in this issue of the **Federal Register**.]

■ **Par. 6.** Section 1.1298–1 is added to read as follows:

**§ 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**].

\* \* \* \* \*

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2013–30845 Filed 12–30–13; 8:45 am]

**BILLING CODE 4830–01–P**

## 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.*

[FR Doc. 2013–30844 Filed 12–30–13; 8:45 am]

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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.

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