

Title	Publication Date	Rule Type	Treated as Potentially Significant for Purposes of EO 13789
Applicability of Normal Retirement Age Regulations to Governmental Pension Plans	1/27/2016	Proposed Rule	X
Nondiscrimination Relief for Closed Defined Benefit Pension Plans and Additional Changes to the Retirement Plan Nondiscrimination Requirements	1/29/2016	Proposed Rule	X
Allocation of Creditable Foreign Taxes	2/4/2016	Rule	
Reporting of Original Issue Discount on Tax-Exempt Obligations; Basis and Transfer Reporting by Securities Brokers for Debt Instruments and Options	2/18/2016	Rule	
PATH Act Changes to Section 1445	2/19/2016	Rule	
Requirements for Type I and Type III Supporting Organizations	2/19/2016	Proposed Rule	
Definition of Political Subdivision	2/23/2016	Proposed Rule	X
Reporting of Specified Foreign Financial Assets	2/23/2016	Rule	
Amendments to the Low-Income Housing Credit Compliance-Monitoring Regulations	2/25/2016	Rule	
Disclosures of Return Information Reflected on Returns to Officers and Employees of the Department of Commerce for Certain Statistical Purposes and Related Activities	2/26/2016	Rule	
Regulations Under IRC Section 7430 Relating to Awards of Administrative Costs and Attorneys' Fees	3/1/2016	Rule	
Utility Allowances Submetering	3/3/2016	Rule	
Consistent Basis Reporting Between Estate and Person Acquiring Property From Decedent	3/4/2016	Rule	X
Consistent Basis Reporting Between Estate and Person Acquiring Property From Decedent	3/4/2016	Proposed Rule	X
Indirect Stock Transfers and the Coordination Rule Exceptions; Transfers of Stock or Securities in Outbound Asset Reorganizations	3/22/2016	Rule	
Limitations on the Importation of Net Built-In Losses	3/28/2016	Rule	X
Excise Tax; Tractors, Trailers, Trucks, and Tires; Definition of Highway Vehicle	3/31/2016	Proposed Rule	X
Inversions and Related Transactions	4/8/2016	Rule	X
Deemed Distributions Under Section 305(c) of Stock and Rights to Acquire Stock	4/13/2016	Proposed Rule	X
Examples of Program-Related Investments	4/25/2016	Rule	

Determination of Adjusted Applicable Federal Rates Under Section 1288 and the Adjusted Federal Long-Term Rate Under Section 382	4/26/2016	Rule	
Section 6708 Failure To Maintain List of Advisees With Respect to Reportable Transactions	4/28/2016	Rule	X
Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014	4/28/2016	Rule	X
Self-Employment Tax Treatment of Partners in a Partnership That Owns a Disregarded Entity	5/4/2016	Rule	
Additional Limitation on Suspension of Benefits Applicable to Certain Pension Plans Under the Multiemployer Pension Reform Act of 2014	5/5/2016	Rule	
Certified Professional Employer Organizations; Final and Temporary Regulations	5/6/2016	Rule	X
Certified Professional Employer Organizations; Notice of Proposed Rulemaking and Notice of Proposed Rulemaking by Cross-Reference to Temporary Regulations	5/6/2016	Proposed Rule	X
Removal of Allocation Rule for Disbursements From Designated Roth Accounts to Multiple Destinations	5/18/2016	Rule	
Certain Transfers of Property to Regulated Investment Companies [RICs] and Real Estate Investment Trusts [REITs]; Final and Temporary Regulations	6/8/2016	Rule	X
Guidance Under Section 108(a) Concerning the Exclusion of Section 61(a)(12) Discharge of Indebtedness Income of a Grantor Trust or a Disregarded Entity	6/10/2016	Rule	
Importer Permit Requirements for Tobacco Products and Processed Tobacco, and Other Requirements for Tobacco Products, Processed tobacco, and Cigarette Papers and Tubes	6/21/2016	Rule	
Deferred Compensation Plans of State and Local Governments and Tax-Exempt Entities	6/22/2016	Proposed Rule	X
Application of Section 409A to Nonqualified Deferred Compensation Plans	6/22/2016	Proposed Rule	X
Modification of Treatment of Certain Health Organizations	6/22/2016	Rule	
Country-by-Country Reporting	6/30/2016	Rule	X
Premium Tax Credit NPRM VI	7/8/2016	Proposed Rule	X
Method of Accounting for Gains and Losses on Shares in Money Market Funds; Broker Returns With Respect to Sales of Shares in Money Market Funds	7/8/2016	Rule	

Requirement To Notify the IRS of Intent To Operate as a Section 501(c)(4) Organization; Final and Temporary Regulations	7/12/2016	Rule	
Participation of a Person Described in Section 6103(n) in a Summons Interview Under Section 7602(a)(2) of the Internal Revenue Code	7/14/2016	Rule	X
Guidance Under Section 355 Concerning Device and Active Trade or Business	7/15/2016	Proposed Rule	X
Arbitrage Guidance for Tax-Exempt Bonds	7/18/2016	Rule	
Income Inclusion When Lessee Treated as Having Acquired Investment Credit Property	7/22/2016	Rule	X
Property Transferred in Connection With the Performance of Services	7/26/2016	Rule	
Reporting for Qualified Tuition and Related Expenses; Education Tax Credits	8/2/2016	Proposed Rule	X
Information Reporting of Catastrophic Health Coverage and Other Issues Under Section 6055	8/2/2016	Proposed Rule	X
Estate, Gift, and Generation-Skipping Transfer Taxes; Restrictions on Liquidation of an Interest	8/4/2016	Proposed Rule	X
Election Into the Partnership Audit Regime Under the Bipartisan Budget Act of 2015	8/5/2016	Rule	
Preparer Tax Identification Number (PTIN) User Fee Update	8/10/2016	Rule	
Tax on Certain Foreign Procurement	8/18/2016	Rule	
Reclassification of Specially Denatured Spirits and Completely Denatured Alcohol Formulas and Related Amendments	8/30/2016	Rule	
Definition of Real Estate Investment Trust Real Property	8/31/2016	Rule	
Definition of Terms Relating to Marital Status	9/2/2016	Rule	
Revising Wine Labeling and Recordkeeping Requirements	9/8/2016	Proposed Rule	
Modifications to Minimum Present Value Requirements for Partial Annuity Distribution Options Under Defined Benefit Pension Plans	9/9/2016	Rule	
Guidance under Section 851 Relating to Investments in Stock and Securities	9/28/2016	Proposed Rule	X
Credit for Increasing Research Activities	10/4/2016	Rule	
Liabilities Recognized as Recourse Partnership Liabilities Under Section 752	10/5/2016	Rule	X
Section 707 Regarding Disguised Sales, Generally	10/5/2016	Rule	X

Liabilities Recognized as Recourse Partnership Liabilities Under Section 752	10/5/2016	Proposed Rule	X
User Fees for Offers in Compromise	10/13/2016	Proposed Rule	
Election To Take Disaster Loss Deduction for Preceding Year	10/14/2016	Rule	
Treatment of Certain Interests in Corporations as Stock or Indebtedness	10/21/2016	Rule	X
Special Enrollment Examination User Fee for Enrolled Agents	10/25/2016	Proposed Rule	X
Excepted Benefits; Lifetime and Annual Limits; and Short-Term, Limited-Duration Insurance	10/31/2016	Rule	
United States Property Held by Controlled Foreign Corporations in Transactions Involving Partnerships; Rents and Royalties Derived in the Active Conduct of a Trade or Business	11/3/2016	Rule	X
United States Property Held by Controlled Foreign Corporations Through Partnerships With Special Allocations	11/3/2016	Proposed Rule	X
Removal of the 36-Month Non-Payment Testing Period Rule	11/10/2016	Rule	
Wine Treating Materials and Related Regulations	11/22/2016	Proposed Rule	
Fractions Rule	11/23/2016	Proposed Rule	X
Update to Minimum Present Value Requirements for Defined Benefit Plan Distributions	11/25/2016	Proposed Rule	X
Dollar-Value LIFO Regulations: Inventory Price Index Computation (IPIC) Method Pools	11/28/2016	Proposed Rule	
Consistent Basis Reporting Between Estate and Person Acquiring Property From Decedent	12/2/2016	Rule	X
User Fees for Installment Agreements	12/2/2016	Rule	X
Tax Return Preparer Due Diligence Penalty Under Section 6695(g)	12/5/2016	Rule	
Covered Asset Acquisitions	12/7/2016	Proposed Rule	X
Covered Asset Acquisitions	12/7/2016	Rule	X
Income and Currency Gain or Loss With Respect to a Section 987 QBU	12/8/2016	Rule	X
Recognition and Deferral of Section 987 Gain or Loss	12/8/2016	Rule	X
Issue Price Definition for Tax-Exempt Bonds	12/9/2016	Rule	

Disclosures of Return Information Reflected on Returns to Officers and Employees of the Department of Commerce for Certain Statistical Purposes and Related Activities	12/9/2016	Rule	
Health Insurance Providers Fee	12/9/2016	Proposed Rule	
Electronic Filing of the Report of Health Insurance Provider Information	12/9/2016	Proposed Rule	
Treatment of Certain Domestic Entities Disregarded as Separate From Their Owners as Corporations for Purposes of Section 6038A	12/13/2016	Rule	
Treatment of Certain Transfers of Property to Foreign Corporations	12/16/2016	Rule	X
Guidance Under Section 355(e) Regarding Predecessors, Successors, and Limitation on Gain Recognition; Guidance Under Section 355(f)	12/19/2016	Rule	X
Premium Tax Credit Regulation VI	12/19/2016	Rule	
Amendments To Streamline Importation of Distilled Spirits, Wine, Beer, Malt Beverages, Tobacco Products, Processed Tobacco, and Cigarette Papers and Tubes and Facilitate Use of the International Trade Data System	12/22/2016	Rule	
Definitions and Reporting Requirements for Shareholders of Passive Foreign Investment Companies	12/28/2016	Rule	
Mortality Tables for Determining Present Value Under Defined Benefit Pension Plans	12/29/2016	Proposed Rule	X
Nuclear Decommissioning Funds	12/29/2016	Proposed Rule	
Information Returns; Winnings From Bingo, Keno, and Slot Machines	12/30/2016	Rule	X
Withholding on Payments of Certain Gambling Winnings	12/30/2016	Proposed Rule	
Changes to Certain Alcohol-Related Regulations Governing Bond Requirements and Tax Return Filing Periods	1/4/2017	Rule	
Regulations Regarding Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons, Information Reporting and Backup Withholding on Payments Made to Certain U.S. Persons, and Portfolio Interest Treatment	1/6/2017	Rule	X
Regulations Relating to Information Reporting by Foreign Financial Institutions and Withholding on Certain Payments to Foreign Financial Institutions and Other Foreign Entities	1/6/2017	Rule	X

Chapter 4 Regulations Relating to Verification and Certification Requirements for Certain Entities and Reporting by Foreign Financial Institutions	1/6/2017	Proposed Rule	X
Guidance for Determining Stock Ownership; Rules Regarding Inversions and Related Transactions	1/18/2017	Rule	X
Certain Transfers of Property to Regulated Investment Companies [RICs] and Real Estate Investment Trusts [REITs]	1/18/2017	Rule	
Definitions of Qualified Matching Contributions and Qualified Nonelective Contributions	1/18/2017	Proposed Rule	
Transfers of Certain Property by U.S. Persons to Partnerships With Related Foreign Partners	1/19/2017	Rule	X
Definition of Dependent	1/19/2017	Proposed Rule	X
Application of Modified Carryover Basis to General Basis Rules	1/19/2017	Rule	
Implementation of Statutory Amendments Requiring Modification of the Definition of Hard Cider	1/23/2017	Rule	
Dividend Equivalents From Sources Within the United States	1/24/2017	Rule	X
Qualifying Income From Activities of Publicly Traded Partnerships With Respect to Minerals or Natural Resources	1/24/2017	Rule	X