

receiving the demand. If the Internal Revenue Service does not issue such complaint within 60 days of receiving the demand, the suspension or disqualification is lifted automatically. The preceding sentence does not, however, preclude the Commissioner, or delegate, from instituting a regular proceeding under § 10.80.

(g) *Applicability date.* This section is applicable beginning on [date 30 days after date of publication of final regulations in the **Federal Register**].

■ **Par. 41.** Newly redesignated § 10.110 is amended by:

- 1. Removing paragraph (a)(4).
- 2. Redesignating paragraphs (a)(5) and (6) as paragraphs (a)(4) and (5).
- 3. Revising paragraph (c).

The revision reads as follows:

§ 10.110 Records.

* * * * *

(c) *Applicability date.* This section is applicable beginning on [date 30 days after date of publication of final regulations in the **Federal Register**].

■ **Par. 42.** Sections 10.111 and 10.112 are added to read as follows:

§ 10.111 Establishment of advisory committees.

(a) *Advisory committees.* To promote and maintain the public's confidence in tax advisors, the Internal Revenue Service is authorized to establish one or more advisory committees composed of at least six individuals authorized to practice before the Internal Revenue Service. Membership of an advisory committee must be balanced among those who practice as attorneys, accountants, enrolled agents, enrolled actuaries, and enrolled retirement plan agents. Under procedures prescribed by the Internal Revenue Service, an advisory committee may review and make general recommendations regarding the practices, procedures, and policies of the offices described in § 10.1.

(b) *Applicability date.* This section is applicable beginning on [date 30 days after date of publication of final regulations in the **Federal Register**].

§ 10.112 Saving provision.

Any proceeding instituted under this part prior to [date 30 days after date of publication of final regulations in the **Federal Register**], for which a final decision has not been reached or for which judicial review is still available is not affected by the revisions to this part effective [effective date of final regulations]. Any proceeding under this part based on conduct engaged in prior to [date 30 days after date of publication of final regulations in the **Federal**

Register], which is instituted after that date, will apply this subpart, but the conduct engaged in prior to [effective date of final regulations], will be judged by the regulations in effect at the time the conduct occurred.

■ **Par. 43.** Section 10.114 is added to read as follows:

§ 10.114 Applicability date.

Except as otherwise provided in any section of this part and subject to § 10.112, the provisions of this part are applicable on [date 30 days after date of publication of final regulations in the **Federal Register**].

Douglas W. O'Donnell,

Deputy Commissioner.

Aviva R. Aron-Dine,

Deputy Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2024–29371 Filed 12–20–24; 4:15 pm]

BILLING CODE 4830–01–P

DEPARTMENT OF EDUCATION

34 CFR Part 30

[Docket ID ED–2023–OPE–0123]

RIN 1840–AD95

Student Debt Relief Based on Hardship for the William D. Ford Federal Direct Loan Program (Direct Loans), the Federal Family Education Loan (FFEL) Program, the Federal Perkins Loan (Perkins) Program, and the Health Education Assistance Loan (HEAL) Program; Withdrawal

AGENCY: Office of Postsecondary Education, Department of Education.

ACTION: Withdrawal of notice of proposed rulemaking and termination of rulemaking proceeding.

SUMMARY: The U.S. Department of Education (Department) is withdrawing a notice of proposed rulemaking (NPRM) that, under the Secretary's authority to waive repayment of a loan provided by the Higher Education Act of 1965, as amended (HEA), proposed to specify the Secretary's authority to waive all or part of any student loan debts owed to the Department based on the Secretary's determination that a borrower has experienced or is experiencing hardship related to such a loan.

DATES: The notice of proposed rulemaking published in the **Federal Register** at 89 FR 87130 on October 31, 2024, is withdrawn as of December 20, 2024.

FOR FURTHER INFORMATION CONTACT: Tamy Abernathy, U.S. Department of

Education, Office of Postsecondary Education, 400 Maryland Avenue SW, 5th floor, Washington, DC 20202. Telephone: (202) 245–4595. Email: NegRegNPRMHelp@ed.gov.

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7–1–1.

SUPPLEMENTARY INFORMATION: Background

On October 31, 2024, the Department published an NPRM in the **Federal Register** that, in accordance with the Secretary's authority to waive repayment of a loan provided by sections 432(a)(6) and 468(2) of the HEA, would specify the Secretary's discretion to provide debt relief to borrowers who are experiencing or have experienced hardship related to their loans. See 89 FR 87130. The proposed regulations would modify the Department's existing debt collection regulations to provide greater specificity regarding the Secretary's discretion to waive Federal student loan debt. The proposed rule outlines two pathways for discretionary relief: (i) a predictive assessment offering individualized, automatic waivers based on the borrower's likelihood of default to provide immediate relief as soon as practicable; and (ii) a holistic assessment of the borrower's circumstances based on an application or information within the Department's possession to address persistent hardships not sufficiently addressed by other Department programs.

The Department accepted public comments on the NPRM from October 31, 2024 through December 2, 2024. In response to the NPRM, the Department received 14,735 written comments, and the Department reviewed such comments.

Withdrawal of the Notice of Proposed Rulemaking and Termination of the Rulemaking Proceeding

In accordance with the Secretary's authority under sections 432(a)(6) and 468(2) of the HEA to waive repayment of a loan, the Department issued the NPRM to specify the Secretary's discretion to provide targeted debt relief to borrowers who have experienced or are experiencing hardship repaying their student loans based on the criteria specified in the NPRM.¹

¹ As the Department noted in the NPRM, these proposed regulations related to hardship are separate from the proposals for student debt relief specified in the Notice of Proposed Rulemaking issued on April 17, 2024 (April 2024 NPRM) (89 FR 27564), which is the subject of a separate Notice of Withdrawal. These proposed regulations differ from the waivers in the April 2024 NPRM along various dimensions, including that the provisions in this

The Department believed clarifying the circumstances in which the Secretary may use the existing and longstanding waiver authority under sections 432(a)(6) and 468(2) of the HEA would better inform the public about how the Secretary may exercise this waiver authority in a consistent and equitable manner. Current regulations do not describe how the Secretary uses this waiver authority. We also believed that providing such specificity would allow the Department to highlight circumstances where we are particularly concerned about borrowers' inability to successfully repay their debts in full and where the Department anticipated that the costs of collection would exceed the expected benefits.

However, upon further consideration of the operational challenges in implementing the proposals in the NPRM, the Secretary withdraws the NPRM and terminates the rulemaking proceeding.

In making this decision, we reconsidered the Department's ability to implement the proposed rules if they were finalized in a form identical or largely similar to what was included in the NPRM. With the time remaining in this Administration, the Department is focused on several priorities including court-ordered settlements and helping borrowers manage the final elements of the return to repayment following the Fall 2024 end of the 12-month on-ramp period designed to assist borrowers who were unable to make their payments or who needed more time to access information to determine the right repayment plan for their circumstances. With the end of the on-ramp period, some borrowers may start becoming delinquent and start down the path to default. Given that many newer borrowers are at risk of default, and the Department expects that many of these newer borrowers would not have been otherwise eligible for immediate relief under the proposed rules in the NPRM, along with the uncertainty around the implementation of the NPRM proposals, the Department at this time intends to commit its limited operational resources to helping at-risk borrowers return to repayment successfully. For all of these independently sufficient reasons, the Department is withdrawing this NPRM.

Importantly, the Department is not withdrawing this NPRM and terminating this rulemaking proceeding based upon a changed view of the Secretary's authority under section

432(a) and 468(2) of the HEA, or based upon any preliminary determination about the limitations of such authority. *See Missouri v. Biden*, No. 24–cv–1316, ECF No. 57 (granting preliminary injunction in challenge focused on separate April 2024 NPRM relying on waiver authority). Rather, the Department continues to believe that the NPRM is authorized by the Secretary's longstanding and existing authority under the HEA, as explained in the NPRM. *See, e.g.*, 89 FR 87133–34.

We do not intend for a final rule to be issued on this NPRM. Were the Department to issue a regulation in this area in the future, it would be bound by the requirements of section 492(a) and (b) of the HEA, 20 U.S.C. 1098a(a) and (b).

Accessible Format: On request to the program contact person listed under **FOR FURTHER INFORMATION CONTACT**, individuals with disabilities can obtain this document in an accessible format. The Department will provide the requestor with an accessible format that may include Rich Text Format (RTF) or text format (txt), a thumb drive, an MP3, braille, large print, audiotope, compact disc, or other accessible format.

Electronic Access to This Document: The official version of this document is the document published in the **Federal Register**. You may access the official edition of the **Federal Register** and the Code of Federal Regulations at www.govinfo.gov. At this site you can view this document, as well as all other Department documents published in the **Federal Register**, in text or Portable Document Format (PDF). To use PDF, you must have Adobe Acrobat Reader, which is available free at the site.

You may also access Department documents published in the **Federal Register** by using the article search feature at www.Federalregister.gov. Specifically, through the advanced search feature at this site, you can limit your search to documents published by the Department.

Miguel Cardona,
Secretary of Education.

[FR Doc. 2024–30605 Filed 12–20–24; 8:45 am]

BILLING CODE 4000–01–P

DEPARTMENT OF EDUCATION

34 CFR Parts 75 and 76

[Docket ID ED–2022–OPE–0157]

RIN 1840–AD72

Direct Grant Programs, State-Administered Formula Grant Programs; Withdrawal

AGENCY: Office of Postsecondary Education, Department of Education.

ACTION: Notice of proposed rulemaking; withdrawal.

SUMMARY: The U.S. Department of Education (Department) is withdrawing a notice of proposed rulemaking to rescind regulations related to religious student organizations at certain public institutions of higher education (IHEs). The proposed regulations would have applied to public IHEs that receive a direct grant from the Department or a subgrant from a State-administered formula grant program of the Department.

DATES: The notice of proposed rulemaking published in the **Federal Register** at 88 FR 10857 on February 22, 2023, is withdrawn as of December 20, 2024.

FOR FURTHER INFORMATION CONTACT: Scott Prince, U.S. Department of Education, Office of Postsecondary Education, 400 Maryland Avenue SW, 5th floor, Washington, DC 20202. Telephone: (202) 453–5568. Email: NegRegNPRMHelp@ed.gov.

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7–1–1.

SUPPLEMENTARY INFORMATION:

Background

On September 23, 2020, the Department promulgated a final rule that addressed freedom of speech and the free exercise of religion at institutions of higher education participating in certain programs administered by the Department. *See* 85 FR 59916.¹ On August 19, 2021, the Department announced our intent to conduct a review of these regulations while keeping in mind the importance of several key elements, including First Amendment protections, nondiscrimination requirements, and the promotion of inclusive learning environments for all students.² As part

¹ The Department also published a document with two technical corrections on November 6, 2020, *see* 85 FR 70975.

² Cooper, Michelle Asha. “Update on the Free Inquiry Rule,” Department of Education Homeroom

NPRM applied distinct and different eligibility criteria and addressed different challenges with student loan repayment faced by borrowers. *See, e.g.*, 89 FR at 87131 n. 2.