

Accordingly, the partnership's taking subject to liability 1 is treated as a transfer of only \$500 of consideration to G (the amount by which liability 1 (\$6,000) exceeds G's share of liabilities 1 and 2 (\$5,500)), and the partnership's assumption of liability 2 is treated as a transfer of only \$5,000 of consideration to H (the amount by which liability 2 (\$7,000) exceeds H's share of liabilities 1 and 2 (\$2,000)). G is treated under the rule in § 1.707-3 as having sold \$500 of the fair market value of property 1 in exchange for the partnership's taking subject to liability 1 and H is treated as having sold \$5,000 of the fair market value of property 2 in exchange for the assumption of liability 2.

*Example 8. Partnership's assumption of liability pursuant to a plan to avoid sale treatment of partnership assumption of another liability.* (i) The facts are the same as in *Example 7*, except that—

(A) H transferred the proceeds of liability 2 to the partnership; and

(B) H incurred liability 2 in an attempt to reduce the extent to which the partnership's taking subject to liability 1 would be treated as a transfer of consideration to G (and thereby reduce the portion of G's transfer of property 1 to the partnership that would be treated as part of a sale).

(ii) Because the partnership assumed liability 2 with a principal purpose of reducing the extent to which the partnership's taking subject to liability 1 would be treated as a transfer of consideration to G, liability 2 is ignored in applying paragraph (a)(3) of this section. Accordingly, the partnership's taking subject to liability 1 is treated as a transfer of \$4,000 of consideration to G (the amount by which liability 1 (\$6,000) exceeds G's share of liability 1 (\$2,000)). On the other hand, the partnership's assumption of liability 2 is not treated as a transfer of any consideration to H because H's share of that liability equals \$7,000 as a result of H's transfer of \$7,000 in money to the partnership.

\* \* \* \* \*

#### § 1.707-5T [Removed]

■ **Par. 3.** Section 1.707-5T is removed.

■ **Par. 4.** Section 1.707-9 is amended by revising paragraph (a)(4) and removing paragraph (a)(5). The revisions read as follows:

#### § 1.707-9 Effective dates and transitional rules.

(a) \* \* \*

(4) *Section 1.707-5(a)(2) and (f) Examples 2, 3, 7, and 8.* (i) Section 1.707-5(a)(2) and (f) *Examples 2, 3, 7, and 8*, as contained in 26 CFR part 1 revised as of April 1, 2016, apply to any transaction with respect to which any transfers occur before January 3, 2017.

(ii) For any transaction with respect to which all transfers occur on or after January 3, 2017, and any of such transfers occurs before the date that is thirty days after the date these regulations are published as final in the **Federal Register**, see § 1.707-9T(a)(5) as

contained in 26 CFR part 1 revised as of April 1, 2017.

(iii) Section 1.707-5(a)(2) and (f) *Examples 2, 3, 7, and 8* apply to any transaction with respect to which all transfers occur on or after the date that is thirty days after the date these regulations are published as final in the **Federal Register**.

\* \* \* \* \*

#### § 1.707-9T [Removed]

■ **Par. 5.** Section 1.707-9T is removed.

**Kirsten Wielobob,**

*Deputy Commissioner for Services and Enforcement.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 26

[EPA-HQ-ORD-2018-0280; FRL-9977-78]

**RIN 2080-AA13**

### Notification of Submission to the Secretary of Agriculture; Harmonization of Regulations Safeguarding Human Test Subjects

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

**ACTION:** Notification of submission to the Secretary of Agriculture.

**SUMMARY:** This document notifies the public as required by the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) that the EPA Administrator has forwarded to the Secretary of the United States Department of Agriculture (USDA) a draft regulatory document concerning “Harmonize 40 CFR 26 Subparts C, D, and K with Subpart A (the Common Rule)”. The draft regulatory document is not available to the public until after it has been signed and made available by EPA.

**DATES:** See Unit I. under **SUPPLEMENTARY INFORMATION**.

**ADDRESSES:** The docket for this action, identified by docket identification (ID) number EPA-HQ-ORD-2018-0280, is available at <http://www.regulations.gov> or at the Environmental Protection Agency Docket Center (EPA/DC), West William Jefferson Clinton Bldg., Rm. 3334, 1301 Constitution Ave. NW, Washington, DC 20460-0001. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566-1744. Please review the visitor instructions and

additional information about the docket available at <http://www.epa.gov/dockets>.

**FOR FURTHER INFORMATION CONTACT:** Greg Susanke, Office of the Science Advisor, Environmental Protection Agency, 1200 Pennsylvania Ave. NW, Washington, DC 20460-0001; telephone number: (202) 564-0221; email address: [staff\\_osa@epa.gov](mailto:staff_osa@epa.gov).

## SUPPLEMENTARY INFORMATION:

### I. What action is EPA taking?

Section 25(a)(2)(A) of FIFRA requires the EPA Administrator to provide the Secretary of USDA with a copy of any draft proposed rule at least 60 days before signing it in proposed form for publication in the **Federal Register**. The draft proposed rule is not available to the public until after it has been signed by EPA. If the Secretary of USDA comments in writing regarding the draft proposed rule within 30 days after receiving it, the EPA Administrator shall include the comments of the Secretary of USDA and the EPA Administrator's response to those comments with the proposed rule that publishes in the **Federal Register**. If the Secretary of USDA does not comment in writing within 30 days after receiving the draft proposed rule, the EPA Administrator may sign the proposed rule for publication in the **Federal Register** any time after the 30-day period.

### II. Do any statutory and Executive Order reviews apply to this notification?

No. This document is merely a notification of submission to the Secretary of USDA. As such, none of the regulatory assessment requirements apply to this document.

### List of Subjects in 40 CFR Part 26

Environmental protection, Administrative practice and procedures, Human research, Pesticides and pests.

Dated: June 4, 2018.

**Richard P. Keigwin,**

*Director, Office of Pesticide Programs.*

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