

discontinuance, the SWA that issued the determination must remove the employer's active job orders from its clearance system and may not process any future job orders from the employer or provide any other services pursuant to parts 652 and 653 of this chapter to the employer unless services have been reinstated under § 658.504.

(f) * * *

■ 21. Amend § 658.504 by:

■ a. Revising paragraph (a) to align with changes made in § 658.502 that provide the employer an opportunity to request a hearing in response to the SWA's notice of its intent to discontinue services;

■ b. Revising paragraphs (c) and revising paragraph (d) so that the requirement for the SWA to reinstate services if ordered by an appropriate authority may occur outside of the hearing process, consistent with the prior regulatory text;

■ c. Revising paragraph (d) to remove the requirement for the SWA to notify OWI of final determinations to discontinue ES services;

The additions and revisions read as follows:

§ 658.504 Reinstatement of services.

(a) Where the SWA discontinues services to an employer under § 658.502(b) or § 658.503, the employer may submit a written request for reinstatement of services to the SWA.

* * * * *

(c) If the employer makes a timely request for a hearing, the SWA must follow the procedures set forth at § 658.417.

(d) The SWA must reinstate services to an employer if ordered to do so by a State hearing official, Regional Administrator, or Federal ALJ.

PART 501—ENFORCEMENT OF CONTRACTUAL OBLIGATIONS FOR TEMPORARY ALIEN AGRICULTURAL WORKERS ADMITTED UNDER SECTION 218 OF THE IMMIGRATION AND NATIONALITY ACT

■ 22. The authority citation for part 501 continues to read as follows:

Authority: 8 U.S.C. 1101(a)(15)(H)(ii)(a), 1184(c), and 1188; 28 U.S.C. 2461 note; and sec. 701, Pub. L. 114–74, 129 Stat. 584.

■ 23. Amend § 501.3(a) by removing the definitions of *Key service provider* and *Labor organization*.

■ 24. Amend § 501.4 by revising paragraph (a) to read as follows:

§ 501.4 Discrimination prohibited.

(a) A person may not intimidate, threaten, restrain, coerce, blacklist, discharge, or in any manner discriminate against any person who has:

(1) Filed a complaint under or related to 8 U.S.C. 1188 or this part;

(2) Instituted or causes to be instituted any proceedings related to 8 U.S.C. 1188, 20 CFR part 655, subpart B, or this part;

(3) Testified or is about to testify in any proceeding under or related to 8 U.S.C. 1188, 20 CFR part 655, subpart B, or this part;

(4) Consulted with an employee of a legal assistance program or an attorney on matters related to 8 U.S.C. 1188, 20 CFR part 655, subpart B, or this part; or

(5) Exercised or asserted on behalf of themselves or others any right or protection afforded by 8 U.S.C. 1188, 20 CFR part 655, subpart B, or this part.

(b) * * *

Signed this 27th day of June, 2025.

Susan Frazier,

Acting Assistant Secretary, Employment and Training Administration.

Signed this 27th day of June, 2025.

Donald Harrison,

Acting Administrator, Wage and Hour Division.

[FR Doc. 2025–12315 Filed 6–30–25; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–125710–18]

RIN 1545–BP07

Regulations Under Section 382(h) Related to Built-In Gain and Loss; Withdrawal

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notices of proposed rulemaking.

SUMMARY: This document withdraws two notices of proposed rulemaking containing proposed regulations on the treatment of built-in items of income, gain, deduction, and loss taken into account by a loss corporation after an ownership change. The proposed regulations would have affected corporations that experience an ownership change under section 382(h) of the Internal Revenue Code (Code).

DATES: As of July 2, 2025, the notices of proposed rulemaking that were published in the **Federal Register** on September 10, 2019 (84 FR 47455), and January 14, 2020 (85 FR 2061), are withdrawn.

ADDRESSES: Send paper submissions to CC:PA:01:PR (REG–125710–18), Room

5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Lilia D. Stamm at (202) 317–3598 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On September 10, 2019, the Department of the Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking (REG–125710–18) in the **Federal Register** (84 FR 47455) under section 382(h) (2019 proposed regulations) that would have modified §§ 1.382–2 and 1.382–7 of the Income Tax Regulations (26 CFR part 1). On January 14, 2020, the Treasury Department and the IRS published a notice of proposed rulemaking (REG–125710–18) in the **Federal Register** (85 FR 2061) under section 382(h) (2020 proposed regulations) that modified certain provisions in the 2019 proposed regulations.

The 2019 proposed regulations would have adopted as mandatory, with certain modifications, (i) the safe harbor net unrealized built-in gain (NUBIG) and net unrealized built-in loss (NUBIL) computation provided in Notice 2003–65, 2003–40 I.R.B. 747, based on the principles of section 1374 of the Code, and (ii) the “1374 approach” (as described in Notice 2003–65) with respect to the identification of recognized built-in gain (RBIG) and recognized built-in loss (RBIL).

The 2019 proposed regulations would have modified the rules in §§ 1.382–2 and 1.382–7: (i) to eliminate the treatment of depreciation deductions on certain built-in gain assets as RBIG, in the absence of actual gain or income recognized by the loss corporation; (ii) to exclude adequately secured nonrecourse liabilities and all recourse liabilities from the initial NUBIG/NUBIL calculation, and treat post-change cancellation-of-indebtedness income as RBIG only in certain circumstances; (iii) to introduce a “consistency rule” in order to exclude certain change-date items allocated to the pre-change period (as defined in § 1.382–6(g)(2)) from the calculation of NUBIG and NUBIL; (iv) to exclude prepaid income as an item of RBIG; (v) to exclude dividends paid on stock during the recognition period (as defined in section 382(h)(7)) as RBIG; and (vi) to exclude section 382 disallowed business interest carryforwards (as defined in § 1.382–2(a)(7)) as items of RBIL under section 382(h)(6)(B).

The 2019 proposed regulations reflected the view that the certainty

provided by the 1374 approach would streamline the calculation of built-in gains and built-in losses for taxpayers and the administration of section 382(h) for the IRS. In developing the 2019 proposed regulations, the Treasury Department and the IRS also considered the “338 approach” (as described in Notice 2003–65) to be more complex than the 1374 approach and to result in overstatements of RBIG and RBIL.

The Treasury Department and the IRS received several comments in response to the 2019 proposed regulations, many of which were critical of the foregoing view. In response to the comments received, the Treasury Department and the IRS are withdrawing the 2019 proposed regulations and the 2020 proposed regulations.

The Treasury Department and the IRS are continuing to study the issues addressed in the 2019 proposed regulations and expect to issue a revised notice of proposed rulemaking regarding such issues. By the terms of Notice 2003–65, taxpayers may continue to rely on the approaches set forth therein for purposes of applying section 382(h) to an ownership change that occurs prior to the effective date of temporary or final regulations under section 382(h). See Notice 2003–65, Part V.

Drafting Information

The principal author of this notice is Brian R. Loss of the Office of Associate Chief Counsel (Corporate). However, other personnel from the Treasury Department and the IRS participated in its development.

List of Subjects in 26 CFR Part 1

Income Taxes, Reporting and recordkeeping requirements.

Withdrawal of Proposed Amendments to the Regulations

Under the authority of 26 U.S.C. 7805, the notices of proposed rulemaking (REG–125710–18) that were published in the **Federal Register** on September 10, 2019 (84 FR 47455), and January 14, 2020 (85 FR 2061), are withdrawn.

Edward T. Killen,

Acting Chief Tax Compliance Officer.

[FR Doc. 2025–12193 Filed 7–1–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF LABOR

Employment and Training Administration

29 CFR Parts 29 and 30

[Docket No. ETA–2025–0006]

RIN 1205–AC21

Prohibiting Illegal Discrimination in Registered Apprenticeship Programs

AGENCY: Employment and Training Administration, Labor.

ACTION: Proposed rule, request for comments.

SUMMARY: The Department of Labor (DOL or the Department) is issuing this notice of proposed rulemaking (NPRM) to remove undue regulatory burdens on registered apprenticeship program sponsors. The Department’s proposal would rescind certain regulatory provisions that it believes are unlawful. It also includes conforming, technical changes to the Department’s regulation that addresses Labor Standards for the Registration of Apprenticeship Programs. This proposed rule would streamline and simplify sponsors’ obligations, while maintaining broad and effective nondiscrimination protections for apprentices and those seeking entry into apprenticeship programs. A brief summary of this document may be found at [regulations.gov](https://www.regulations.gov) by searching by the RIN 1205–AC21.

DATES: Interested persons are invited to submit written comments on the proposed rule on or before September 2, 2025.

ADDRESSES: You may send comments, identified by Docket No. ETA–2025–0006 and Regulatory Identification Number (RIN) 1205–AC21, by any of the following methods:

Federal Rulemaking Portal: <https://www.regulations.gov>. Search for the above-referenced RIN, open the proposed rule, and follow the on-screen instructions for submitting comments.

Instructions: All submissions received must include the agency name and docket number for this rulemaking or “RIN 1205–AC21.”

Please be advised that the Department will post comments received that relate to this proposed rule to <https://www.regulations.gov>, including any personal information provided. The <https://www.regulations.gov> website is the Federal e-Rulemaking Portal and all comments posted there are available and accessible to the public. Please do not submit comments containing trade secrets, confidential or proprietary

commercial or financial information, personal health information, sensitive personally identifiable information (for example, social security numbers, driver’s license or state identification numbers, passport numbers, or financial account numbers), or other information that you do not want to be made available to the public. Should the agency become aware of such information, the agency reserves the right to redact or refrain from posting sensitive information, libelous, or otherwise inappropriate comments, including those that contain obscene, indecent, or profane language; that contain threats or defamatory statements; or that contain hate speech. Please note that depending on how information is submitted, the agency may not be able to redact the information and instead reserves the right to refrain from posting the information or comment in such situations.

Docket: For access to the docket to read background documents, comments received, or the plain-language summary of the proposed rule of not more than 100 words in length required by the Providing Accountability Through Transparency Act of 2023, go to <https://www.regulations.gov> (search using RIN 1205–AC21 or Docket No. ETA–2025–0006). If you need assistance to review the comments, contact the Office of Policy Development and Research at 202–693–3700 (this is not a toll-free number).

FOR FURTHER INFORMATION CONTACT: Luke Murren, Acting Administrator, Office of Policy Development and Research, U.S. Department of Labor, Employment and Training Administration, 200 Constitution Avenue NW, Room N–5641, Washington, DC 20210, Telephone: 202–693–3700 (voice) (this is not a toll-free number). For persons with a hearing or speech disability who need assistance using the telephone system, please dial 711 to access telecommunications relay services.

SUPPLEMENTARY INFORMATION:

Preamble Table of Contents

- I. Background
 - A. Introduction to Registered Apprenticeship and the National Apprenticeship System
 - B. Regulatory History of the 29 CFR Part 30 Regulation
 - C. Need for the Rulemaking
- II. Central Goals of the Rulemaking
 - A. Revising the 29 CFR Part 30 Regulation To Remove Requirements Conflicting With Nondiscrimination Laws
 - B. Implementation of Recent Executive Orders Pertaining to Federal Regulations and Apprenticeship