

previously identified. Therefore the Secretary did not select any of the new nominations for the Committee.

The Secretary has selected the following tribal representatives for the

No Child Left Behind Negotiated Rulemaking Committee:

Nominee	Tribal affiliation	Educational affiliation
Greg Anderson .....	Muscogee (Creek) Nation .....	Administrator, Creek Nation-Eufaula Dormitory.
Lorraine Begay .....	Navajo Nation .....	Director, Business Services, Greasewood Springs Community School, Inc.
Pauleen Billie .....	Navajo Nation .....	Executive Director, Navajo Area School Board Association.
Faye Blue Eyes .....	Navajo Nation .....	Director, Support Services, Shiprock Alternative Schools, Inc.
Roger Bordeaux .....	Potawatomi Nation .....	Superintendent, Tiospa Zina Tribal School.
Deborah Bordeaux .....	Oglala Sioux Tribe .....	Principal, Loneman School.
Doyce Cannon .....	Eastern Band of Cherokee Indians .....	Director of Education, Cherokee Central Schools.
Mary Helen Creamer .....	Navajo Nation .....	Program Manager, Tribal Education Department.
Laverne Dallas .....	Hopi Tribe .....	President, Hopi School Board.
Zachary Ducheneaux .....	Cheyenne River Sioux Tribe .....	District 6 Representative, Cheyenne River Sioux Tribal Council.
Gus Keene, Jr. ....	Navajo Nation .....	Director, Education Services, Ramah Navajo School Board.
Dolores McKerry .....	Navajo Nation .....	Program Manager, Navajo Education Center, North Central Association.
Wayne Newell .....	Pasamaquoddy Tribe .....	Director, Culture and Bilingual Education.
Tony Pivec .....	Cherokee Nation .....	Superintendent, Sequoyah High School.
Mark Sorenson .....	Navajo Nation .....	Executive Director, Little Singer Community School.
Terry Yellow Fat .....	Standing Rock Sioux Tribe .....	Superintendent, Standing Rock Community School.
Wayne Waddoups .....	Shoshone-Bannock .....	Superintendent, Shoshone Bannock School District # 512.
Vanessa Girard .....	Gila River Indian Community .....	Education Planner, Gila River Indian Community.
Linda Warner .....	Comanche Nation .....	Past Chief Executive Officer, Indian Community School of Milwaukee.

In addition, the Secretary has selected the following Federal representatives for the No Child Left Behind Negotiated Rulemaking Committee:

Name	Affiliation
Theresa Rosier	Office of the Assistant Secretary-Indian Affairs.
Sharon Wells ....	Special Assistant Deputy Director, School Operations, BIA.
Edith Blackwell ..	Associate Solicitor, Division of Indian Affairs, Office of the Solicitor.
Bruce Steele .....	Principal, Polacca Day School, BIA-OIEP-Hopi Agency.
Michael Rossetti	Counselor to the Secretary of the Interior.
Larry Byers .....	Principal, Chemawa School, BIA-OIEP.

Dated: July 10, 2003.

**Aurene M. Martin,**

*Acting Assistant Secretary—Indian Affairs.*

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**BILLING CODE 4310-6W-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-113112-03]

**RIN 1545-BB98**

### Reduction of Tax Attributes Due to Discharge of Indebtedness

**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 is issuing temporary regulations relating to the reduction of tax attributes under sections 108 and 1017 of the Internal Revenue Code. The temporary regulations affect taxpayers that exclude discharge of indebtedness income from gross income under section 108. The text of those regulations also serves as the text of these proposed regulations.

**DATES:** Written or electronic comments must be received by October 16, 2003.

**ADDRESSES:** Send submissions to: CC:PA:RU (REG-113112-03), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:RU (REG-113112-

03), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC or sent electronically, via the IRS Internet site at: <http://www.irs.gov/regs>.

**FOR FURTHER INFORMATION CONTACT:** Theresa M. Kolish ((202) 622-7930) of the Office of the Associate Chief Counsel (Corporate) (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to sections 108 and 1017. The temporary regulations will affect taxpayers that exclude discharge of indebtedness income from gross income under section 108. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

#### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedures Act (5 U.S.C. chapter 5) does not apply to these regulations, and, because the