

prepare an Initial Regulatory Flexibility Act analysis. The RFA requires administrative agencies to consider the effect of their actions on small entities, small non-profit businesses, and small local governments. Pursuant to the RFA, when an agency issues a rule the agency must prepare analysis that describes whether the impact of the rule will have a significant economic impact on a substantial number of small entities. However, the RFA requires such analysis only where notice and comment rulemaking is required but as discussed above, SBA has determined that there is good cause to publish this interim final rule without the need for public notice and comment.

List of Subjects in 13 CFR Part 127

Administrative practice and procedure, Government procurement, Reporting and recordkeeping requirements, Small businesses.

For the reasons stated in the preamble, SBA amends 13 CFR Part 127 as follows:

PART 127—WOMEN-OWNED SMALL BUSINESS FEDERAL CONTRACT PROGRAM

■ 1. The authority citation for part 127 continues to read as follows:

Authority: 15 U.S.C. 632, 634(b)(6), 637(m), and 644.

■ 2. Amend § 127.503 by revising paragraphs (a)(1), (a)(2), (b)(1) and (b)(2) to read as follows:

§ 127.503 When is a contracting officer authorized to restrict competition under this part?

(a) * * *

(1) Two or more EDWOSBs will submit offers for the contract; and

(2) Contract award may be made at a fair and reasonable price.

(b) * * *

(1) Two or more WOSBs will submit offers (this includes EDWOSBs, which are also WOSBs); and

(2) Contract award may be made at a fair and reasonable price.

* * * * *

Karen G. Mills,
Administrator.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9618]

RIN 1545-BJ19

Disclosure of Returns and Return Information to Designee of Taxpayer

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations extending the period for submission to the IRS of taxpayer authorizations permitting disclosure of returns and return information to third-party designees. Specifically, the final regulations extend from 60 days to 120 days the period within which a signed and dated authorization must be received by the IRS (or an agent or contractor of the IRS) for it to be effective. The final regulations will affect taxpayers who submit authorizations permitting disclosure of returns and return information to third-party designees.

DATES:

Effective date: The final regulations are effective on May 7, 2013.

Applicability date: For date of applicability, see § 301.6103(c)-1(f).

FOR FURTHER INFORMATION CONTACT:

Amy Mielke, (202) 622-4570 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in the final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545-1816.

The collection of information in these final regulations is in § 301.6103(c)-1(b)(2). This information is required by the IRS to identify the return or return information described in the request or consent; to search for and, where found, compile such return or return information; and to identify the person to whom any such return or return information is to be provided.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books and records relating to the collection of information must be

retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

Background

This document contains amendments to the Procedure and Administration Regulations (26 CFR part 301), and amends § 301.6103(c)-1 by extending the period for submission to the IRS of taxpayer authorizations permitting disclosure of returns and return information to designees of a taxpayer.

On December 18, 2009, the IRS published Notice 2010-8 2010-3 IRB 297 (available at IRS.gov), which announced the Treasury Department and the IRS's intent to amend the regulations under § 301.6103(c)-1 to expand the time frame for submission of section 6103(c) authorizations. The notice also announced interim rules extending from 60 days to 120 days the period within which section 6103(c) authorizations must be received to be effective. The time period was extended because some institutions charged with assisting taxpayers in their financial dealings encountered difficulty in obtaining written authorizations and submitting the authorizations within the 60-day period allowed by the existing regulations. The interim rules apply to authorizations signed and dated on or after October 19, 2009.

The Treasury Department and the IRS published a notice of proposed rulemaking (REG-153338-09) in the **Federal Register**, 76 FR 14827, on March 18, 2011, which adopted the interim rule in Notice 2010-8. A public hearing was scheduled for June 9, 2011. The IRS did not receive any requests to testify at the public hearing, and the public hearing was cancelled. One written comment responding to the NPRM was received and is available for public inspection at <http://www.regulations.gov> or upon request. After consideration of the comment, the proposed regulations are adopted by this Treasury decision without change.

Explanation and Summary of Comments

The IRS received one comment in response to the NPRM. The commentator agreed that the period for submission of authorizations to allow for the disclosure of taxpayer information to third-party designees should be expanded. The commentator specifically suggested that any reasonable time period beyond 120 days also be considered. The Treasury Department and the IRS have concluded

that the 120-day period is a sufficient extension of time to assist taxpayers whose designees have encountered difficulty in obtaining and submitting the written authorizations. The 120-day period is a reasonable limitation on the effective period of written authorizations that helps ensure the currency of the authorization while protecting taxpayer privacy. After carefully considering the comment, the proposed regulations are adopted without modification.

Effect on Other Documents

The following publication is obsolete as of May 7, 2013: Notice 2010–8, 2010–3 IRB 297.

Special Analyses

It has been determined that this final rule is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this regulation. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding the final regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses, and no comments were received from that office.

When an agency issues a final rule, the Regulatory Flexibility Act (5 U.S.C. chapter 6) (RFA), requires the agency to “prepare a final regulatory flexibility analysis.” (5 U.S.C. 604(a)). Section 605 of the RFA provides an exception to this requirement if the agency certifies that the rulemaking will not have a significant economic impact on a substantial number of small entities. It is hereby certified that the collection of information in this regulation will not have a significant economic impact on a substantial number of small entities. This certification is based upon the fact that any burden on taxpayers is minimal, since the regulation applies only to taxpayers who request or consent to the disclosure of their own returns or return information, and since the information collected is only that necessary to carry out the disclosure of returns or return information requested or consented to by the taxpayer (such as the name and taxpayer identification number of the taxpayer, the return or return information to be disclosed, and the identity of the designee). Moreover, the certification is based upon the fact that the regulation reduces the burden imposed upon taxpayers by the prior

regulation by extending the period in which consents may be received by the IRS. Accordingly, a Regulatory Flexibility Analysis is not required.

Drafting Information

The principal author of the final regulations is Amy Mielke, Office of the Associate Chief Counsel (Procedure and Administration).

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 301.6103(c)–1 is amended by revising paragraphs (b)(2) and (f), and adding paragraph (g) to read as follows:

§ 301.6103(c)–1 Disclosure of returns and return information to designee of taxpayer.

* * * * *

(b) * * *

(2) *Requirement that request or consent be received within one hundred twenty days of when signed and dated.* The disclosure of a return or return information authorized by a written request for or written consent to the disclosure shall not be made unless the request or consent is received by the Internal Revenue Service (or an agent or contractor of the Internal Revenue Service) within 120 days following the date upon which the request or consent was signed and dated by the taxpayer.

* * * * *

(f) *Applicability date.* This section is applicable on April 29, 2003, except that paragraph (b)(2) is applicable to section 6103(c) authorizations signed on or after October 19, 2009.

(g) *Effective date.* This section is effective on April 29, 2003, except that

paragraphs (b)(2) and (f) are effective on May 7, 2013.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

Approved: April 25, 2013.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2013–10738 Filed 5–6–13; 8:45 am]

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DEPARTMENT OF DEFENSE

Department of the Navy

32 CFR Part 733

Assistance to and Support of Dependents; Paternity Complaints

CFR Correction

In Title 32 of the Code of Federal Regulations, Parts 700 to 799, revised as of July 1, 2012, on pages 371 and 372, in § 733.3, paragraphs (b)(3) through (8) are correctly redesignated as paragraphs (a)(3) through (8).

[FR Doc. 2013–10963 Filed 5–6–13; 8:45 am]

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DEPARTMENT OF DEFENSE

Department of the Navy

32 CFR Part 751

Personnel Claims Regulations

CFR Correction

In Title 32 of the Code of Federal Regulations, Parts 700 to 799, revised as of July 1, 2012, on page 418, in § 751.6, in paragraph (c)(5), the second sentence is reinstated to read as follows:

§ 751.6 Claims payable.

* * * * *

(c) * * *

(5) * * * Neither the passenger compartment nor the trunk of a vehicle is a proper place for the long-term storage of property unconnected with the use of the vehicle. * * *

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[FR Doc. 2013–10965 Filed 5–6–13; 8:45 am]

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