

Country	Entity	License requirement	License review policy	Federal Register citation
	Xinshidai Plaza, Plaza No. 7 Huayuan Rd., Beijing, China.			
*	*	*	*	*
	HWA Create, 5/F, Xinshidai Building/New Era Mansion, 7 Huayuan Rd., Beijing, China; and No. B3 Huayuan Rd., Beijing, China (See alternate addresses under Hong Kong).	For all items subject to the EAR. (See § 744.11 of the EAR).	EAR. Presumption of denial.	79 FR [INSERT FR PAGE NUMBER 6–26–14].
*	*	*	*	*
	Panda International Information Technology Company, Ltd., 7/F, B Tower, Yingwu Conference Center, No. 6. Huayuan Road, Haidian District, Beijing, China; and Rm 606 Block B, Beijing Agricultural Science Building, Shugang Garden Haidian Middle Rd, Beijing, China.	For all items subject to the EAR. (See § 744.11 of the EAR).	EAR. Presumption of denial.	79 FR [INSERT FR PAGE NUMBER 6–26–14].
*	*	*	*	*
	Poly Technologies Inc., 11F Poly Plaza, 14 Dongzhimen Nandajie, Beijing China; and 27 Wanshoulu, Haidian district, Beijing, China.	For all items subject to the EAR. (See § 744.11 of the EAR).	EAR. Presumption of denial.	79 FR [INSERT FR PAGE NUMBER 6–26–14].
*	*	*	*	*
HONG KONG				
*	*	*	*	*
	HWA Create, Unit 1001–1002, 10F, Chinachem Building, 34–37 Connaught Rd., Hong Kong; and Unit A 5th Floor, Cheong Commercial Building, 19–25 Jervois St, Hong Kong; and Unit B, 6/F, Dah Sing Life Building, 99–1–5 Des Voeux Rd, Hong Kong (See alternate addresses under China).	For all items subject to the EAR. (See § 744.11 of the EAR).	EAR. Presumption of denial.	79 FR [INSERT FR PAGE NUMBER 6–26–14].
*	*	*	*	*

Dated: June 20, 2014.

**Kevin J. Wolf,**

*Assistant Secretary for Export Administration.*

[FR Doc. 2014–14935 Filed 6–25–14; 8:45 am]

**BILLING CODE 3510–33–P**

## **SOCIAL SECURITY ADMINISTRATION**

### **20 CFR Part 416**

**[Docket No. SSA–2009–0027]**

**RIN 0960–AH02**

### **Electronic Substitutions for SSA–538**

**AGENCY:** Social Security Administration.

**ACTION:** Final rules.

**SUMMARY:** This final rule adopts, without change, the final rule with request for comments we published in the **Federal Register** (76 FR 41685) on July 15, 2011. We are revising our regulations to reflect our use of

electronic case processing at the initial and reconsideration levels of our administrative review process. We are not changing the requirement that State agency medical and psychological consultants must affirm the accuracy and completeness of their findings of fact and discussion of the supporting evidence, only the manner in which they may provide the required findings and affirmation. This revision will improve our efficiency by increasing our use of electronic resources.

**DATES:** These final rules are effective June 26, 2014.

**FOR FURTHER INFORMATION CONTACT:** Cheryl Williams, Office of Medical Listings Improvement, Social Security Administration, 6401 Security Boulevard, Baltimore, Maryland 21235–6401, (410) 965–1020. For information on eligibility or filing for benefits, call our national toll-free number, 1–800–772–1213, or TTY 1–800–325–0778, or visit our Internet site, Social Security

Online, at <http://www.socialsecurity.gov>.

### **SUPPLEMENTARY INFORMATION:**

#### **Background**

We are making final the rules for using electronic substitutions for the Childhood Disability Evaluation Form (SSA–538) we published as a final rule with request for comments in the **Federal Register** on July 15, 2011. We previously required adjudicators at the initial and reconsideration levels to complete Form SSA–538 in all cases of children alleging disability or continuing disability under title XVI of the Social Security Act. We now provide a Web-based tool that assists our adjudicators in making disability determinations at the initial and reconsideration levels. We use the new tool in electronic cases but do not use it for cases that we do not process electronically. The final rule permits our adjudicators to substitute the Web-

based tool for Form SSA-538. If adjudicators do not use the Web-based tool, we still require them to complete Form SSA-538 to explain our findings in childhood disability determinations.

#### Public Comments

On July 15, 2011, we published a final rule with request for comments in the **Federal Register** at 76 FR 41685 and provided a 60-day public comment period. We received one comment. We carefully considered the concerns expressed in this comment, but did not make any changes to the final rule.

We have summarized the commenter's view and have responded to the significant issue raised by the commenter.

*Comment:* The commenter was concerned with the consistency between claims that are filed on paper and those filed electronically, and suggested that Form SSA-538 be available for electronic claims to ensure that all children's claims receive the same considerations.

*Response:* We did not adopt this comment. While we believe that consistency in adjudication is important, we do not agree that Form SSA-538 should be available on the Web-based tool that adjudicators currently use in evaluating childhood disability claims. As we noted in the preamble to our July 2011 final rule with request for comments (76 FR 41686), although the Web-based tool does not include an exact copy of Form SSA-538, the tool does include all of the major elements of the form for explaining our findings in these claims. That is, the consultant with overall responsibility must affirm that he or she considered the factors and evidence, as we require, in determining whether a child's impairment(s) is severe, meets or medically equals a listing, or functionally equals the listings.

#### Regulatory Procedures

*Executive Order 12866, as Supplemented by Executive Order 13563*

We consulted with the Office of Management and Budget (OMB) and determined that this final rule does not meet the criteria for a significant regulatory action under Executive Order 12866, as supplemented by Executive Order 13563. Therefore, OMB did not review it.

#### Regulatory Flexibility Act

We certify that these rules would not have a significant economic impact on a substantial number of small entities because they affect individuals only.

Therefore, a regulatory flexibility analysis is not required under the Regulatory Flexibility Act, as amended.

#### Paperwork Reduction Act

These rules do not create any new or affect any existing collections and, therefore, do not require OMB approval under the Paperwork Reduction Act.

(Catalog of Federal Domestic Program No. 96.006, Supplemental Security Income)

#### List of Subjects in 20 CFR Part 416

Administrative practice and procedure; Aged, Blind, Disability benefits; Public assistance programs; Reporting and recordkeeping requirements; Supplemental Security Income (SSI).

Dated: June 19, 2014.

**Carolyn W. Colvin,**

*Acting Commissioner of Social Security.*

Accordingly, the final rule with request for comments amending 20 CFR chapter III, part 416, subpart I that was published at 76 FR 41685 on July 15, 2011, is adopted as a final rule without change.

[FR Doc. 2014-14914 Filed 6-25-14; 8:45 am]

**BILLING CODE 4191-02-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1, 31, and 301

[TD 9670]

RINs 1545-BJ06; 1545-BK38

#### Disregarded Entities; Religious and Family Member FICA and FUTA Exceptions; Indoor Tanning Services Excise Tax

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations relating to disregarded entities (including qualified subchapter S subsidiaries) and the indoor tanning services excise tax. These final regulations affect disregarded entities responsible for collecting the indoor tanning services excise tax and owners of those disregarded entities. The final regulations also relate to disregarded entities and certain exceptions from taxes under the Federal Insurance Contributions Act and the Federal Unemployment Tax Act, as well as backup withholding rules and related information reporting requirements. These final regulations affect individual

owners of disregarded entities. These regulations also affect the owners of disregarded entities subject to backup withholding rules.

**DATES:** *Effective Date:* These regulations are effective on June 26, 2014.

*Applicability Dates:* For dates of applicability, see §§ 1.1361-4(a)(8)(ii), 31.3121(b)(3)-1(e), 31.3127-1(c), 31.3306(c)(5)-1(e), 301.7701-2(e)(5), and 301.7701-2(e)(6)(iv).

#### FOR FURTHER INFORMATION CONTACT:

Regarding excise tax-related provisions, Michael H. Beker (202) 317-6855; regarding employment tax-related provisions, Andrew Holubeck (202) 317-4770 (not toll free calls).

#### SUPPLEMENTARY INFORMATION:

#### Background

This document contains final regulations amending the Income Tax Regulations (26 CFR part 1) under section 1361 of the Internal Revenue Code (Code), the Employment Tax Regulations (26 CFR part 31) under sections 3121, 3127, and 3306 of the Code, and the Procedure and Administration Regulations (26 CFR part 301) under section 7701 of the Code.

#### Indoor Tanning Services Excise Tax-Related Regulations

On June 25, 2012, final and temporary regulations (TD 9596) were published in the **Federal Register** (77 FR 37806). The regulations treat disregarded entities (including qualified subchapter S subsidiaries) as separate entities for purposes of the indoor tanning services excise tax imposed by section 5000B.

Also on June 25, 2012, a notice of proposed rulemaking (REG-125570-11) was published by cross-reference to the temporary regulations in the **Federal Register** (77 FR 37838). The preamble to TD 9596 includes background information and an explanation of provisions regarding the regulations.

#### Employment Tax-Related Regulations

On November 1, 2011, final and temporary regulations (TD 9554) were published in the **Federal Register** (76 FR 67363). The regulations extend the exceptions or exemptions from taxes under the Federal Insurance Contributions Act and the Federal Unemployment Tax Act under sections 3121(b)(3) (concerning individuals who work for certain family members), 3127 (concerning members of religious faiths), and 3306(c)(5) (concerning persons employed by children and spouses and children under 21 employed by their parents) to services performed in the employ of certain