

§ 57.10 Effective/applicability date.

(a) Except as provided paragraphs (b) and (c) of this section, §§ 57.1 through 57.9 apply to any fee that is due on or after September 30, 2014.

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(c) Section 57.3(a)(2)(ii) applies to Forms 8963, including corrected Forms 8963, filed after December 31, 2017.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2016–29489 Filed 12–8–16; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[REG–133353–16]

RIN 1545–BN63

Disclosures of Return Information Reflected on Returns to Officers and Employees of the Department of Commerce for Certain Statistical Purposes and Related Activities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulation.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register** the IRS is issuing temporary regulations authorizing the disclosure of specified return information to the Bureau of the Census (Bureau) for purposes of structuring the censuses and national economic accounts and conducting related statistical activities authorized by title 13. The temporary regulations are made pursuant to a request from the Secretary of Commerce. The temporary regulations also provide clarifying language for an item of return information and remove duplicative paragraphs contained in the existing final regulations. These regulations require no action by taxpayers and have no effect on their tax liabilities. Thus, no taxpayers are likely to be affected by the disclosures authorized by this guidance. The text of the temporary regulations published in the Rules and Regulations section of the **Federal Register** serves as the text of these proposed regulations.

DATES: Written and electronic comments and requests for a public hearing must be received by March 9, 2017.

Applicability Date: For dates of applicability, see § 301.6103(j)(1)–1(e).

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG–133533–16), Room 5203, Internal Revenue Service, Post Office Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–133533–16), Courier's Desk, Internal Revenue Service, 1111 Constitutional Avenue NW., Washington, DC 20224, or sent electronically, via the Federal eRulemaking Portal at www.regulations.gov (IRS REG–133533–16).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, William Rowe, (202) 317–6834; concerning submissions of comments, Regina Johnson, (202) 317–5177 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background and Explanation of Provisions**

This document contains proposed amendments to 26 CFR part 301 relating to section 6103(j)(1)(A) of the Internal Revenue Code (Code). Section 6103(j)(1)(A) authorizes the Secretary of the Treasury to furnish, upon written request by the Secretary of Commerce, such returns or return information as the Secretary of Treasury may prescribe by regulation to officers and employees of the Bureau for the purpose of, but only to the extent necessary in, the structuring of censuses and national economic accounts and conducting related statistical activities authorized by law. Section 301.6103(j)(1)–1 of the regulations further defines such purposes by reference to 13 U.S.C. chapter 5 and provides an itemized description of the return information authorized to be disclosed for such purposes. This document contains proposed regulations authorizing the disclosure of additional items of return information requested by the Secretary of Commerce. These proposed regulations also provide clarifying language for an item of return information and remove duplicative paragraphs contained in the existing regulations. Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR part 301. The text of those temporary regulations serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analyses

Certain IRS regulations, including this one, are exempt from the requirements

of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities because the regulations do not impose a collection of information on small entities. Accordingly, a regulatory flexibility analysis is not required under the Regulatory Flexibility Act (5 U.S.C. chapter 6). Pursuant to section 7805(f) of the Internal Revenue Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the **ADDRESSES** heading. The IRS and Treasury Department request comments on all aspects of the proposed regulations. All comments that are submitted will be available for public inspection and copying at www.regulations.gov or upon request. A public hearing may be scheduled if requested in writing by any person that timely submits written or electronic comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these proposed regulations is William Rowe, Office of the Associate Chief Counsel (Procedure & Administration).

List of Subjects in 26 CFR Part 301

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

Proposed 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(j)(1)–1 is amended by adding paragraphs (b)(2)(iii)(K) through (M), (b)(3)(xxxi) through (xxxv), and (b)(6)(i)(C) through

(E), and revising paragraphs (b)(2)(iii)(I), (b)(3)(v), (b)(3)(xxv) through (xxx), and (e) to read as follows:

§ 301.6103(j)(1)–1 Disclosures of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities.

* * * * *

(b) * * *

(2) * * *

(iii) * * *

(I) [The text of proposed amendments to § 301.6103(j)(1)–1(b)(2)(iii)(I) is the same as the text of § 301.6103(j)(1)–1T(b)(2)(iii)(I) published elsewhere in this issue of the **Federal Register**].

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(K) through (M) [The text of proposed amendments to § 301.6103(j)(1)–1(b)(2)(iii)(K) through (M) is the same as the text of § 301.6103(j)(1)–1T(b)(2)(iii)(K) through (M) published elsewhere in this issue of the **Federal Register**].

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(3) * * *

(v) [The text of proposed amendments to § 301.6103(j)(1)–1(b)(3)(v) is the same as the text of § 301.6103(j)(1)–1T(b)(3)(v) published elsewhere in this issue of the **Federal Register**].

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(xxv) through (xxxv) [The text of proposed amendments to § 301.6103(j)(1)–1(b)(3)(xxv) through (xxxv) is the same as the text of § 301.6103(j)(1)–1T(b)(3)(xxv) through (xxxv) published elsewhere in this issue of the **Federal Register**].

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(6) * * *

(i) * * *

(C) through (E) [The text of proposed amendments to § 301.6103(j)(1)–1T(b)(6)(i)(C) through (E) is the same as the text of § 301.6103(j)(1)–1T(b)(6)(i)(C) through (E) published elsewhere in this issue of the **Federal Register**].

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(e) *Applicability date.* Paragraphs (b)(2)(iii)(I), (b)(2)(iii)(K) through (M), (b)(3)(v), (b)(3)(xxv), (b)(3)(xxv) through (xxxv), and (b)(6)(i)(C) through (E) of this section apply to disclosure of the Bureau of the Census made on or after December 9, 2016. For rules that apply to disclosure to the Bureau of the Census before that date, see 26 CFR 301.6103(j)(1)–1 (revised as of April 1, 2016).

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2016–29490 Filed 12–8–16; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF JUSTICE

28 CFR Part 50

[Docket No. OIP 100]

Request for Public Comment on Draft “Release to One, Release to All” Presumption

AGENCY: Department of Justice.

ACTION: Request for public comment.

SUMMARY: The Department of Justice (the “Department”) is requesting public comment on the draft “Release to One, Release to All” policy, which was prepared by the Office of Information Policy (OIP). This draft policy is not final, and should not be construed to represent Agency policy or views. The draft policy takes into account lessons learned from the DOJ pilot and all of the issues examined through the Chief FOIA Office Council, including certain exceptions to the policy and two different options for the timing of when documents should be posted online. The Department requests your comments on the entire draft policy. All public comments submitted in response to this notice will be considered when finalizing this document.

DATES: Written comments must be postmarked and electronic comments must be submitted on or before December 23, 2016. Commenters should be aware that the electronic Federal Docket Management System will not accept comments after Midnight Eastern Time on the last day of the comment period.

ADDRESSES: You may submit comments, by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>.

- *Mail:* Bobby Talebian, U.S. Department of Justice; Office of Information Policy; 1425 New York Avenue NW., Suite 11050; Washington, DC 20530–0001. To ensure proper handling, please reference OIP Docket No. 100 on your correspondence.

See **SUPPLEMENTARY INFORMATION** for further instructions for submitting comments.

FOR FURTHER INFORMATION CONTACT:

Bobby Talebian, by mail at U.S. Department of Justice; Office of Information Policy; 1425 New York Avenue NW., Suite 11050; Washington, DC 20530–0001, or by phone at 202–514–3642.

SUPPLEMENTARY INFORMATION:

I. About the Release to All Presumption

In conjunction with President Obama’s signing of the FOIA Improvement Act of 2016, the

Administration announced new steps to build on a record of openness and transparency, including promoting broader release of records through a “release to one is a release to all” presumption. The President directed the Chief FOIA Officer Council to consider the lessons learned from DOJ’s pilot program and work to develop a Federal Government policy establishing a “release to one is a release to all” presumptive standard for Federal agencies when releasing records under the FOIA.

II. Posting of Public Comments

Please note that all comments received are considered part of the public record and made available for public inspection online at <http://www.regulations.gov>. Such information includes personal identifying information (such as your name and address) voluntarily submitted by the commenter. You are not required to submit personal identifying information in order to comment on this rule. Nevertheless, if you want to submit personal identifying information (such as your name and address) as part of your comment, but do not want it to be posted online, you must include the phrase “PERSONAL IDENTIFYING INFORMATION” in the first paragraph of your comment.

If you want to submit confidential business information as part of your comment but do not want it to be posted online, you must include the phrase “CONFIDENTIAL BUSINESS INFORMATION” in the first paragraph of your comment. Personal identifying information and confidential business information identified as set forth above will be placed in the agency’s public docket file, but not posted online. If you wish to inspect the agency’s public docket file in person by appointment, please see the paragraph above entitled **FOR FURTHER INFORMATION CONTACT**.

Dated: December 6, 2016.

Melanie Ann Pustay,

Director, Office of Information Policy.

[FR Doc. 2016–29727 Filed 12–8–16; 8:45 am]

BILLING CODE 4410–BE–P