

at (202) 317-6847 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 10016) that are the subject of this correction are under sections 861, 985 through 989, and 1502 of the Internal Revenue Code.

Corrections to Publication

Accordingly, FR Doc. 2024-28372 (TD 10016) appearing on page 100138 in the **Federal Register** on Wednesday, December 11, 2024, is corrected as follows:

1. On page 100155, in the third column, under the caption “A. Loss Suspension Rule 1. In General”, the second line of the third full paragraph is corrected to read “proposed § 1.987-11(c)”.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction to the Regulations

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

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

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

■ **Par. 2.** Section 1.987-1 is amended by revising the first sentence of paragraph (b)(3)(ii)(A) to read as follows:

§ 1.987-1 Scope, definitions, and special rules.

* * * * *

(b) * * *
(3) * * *
(ii) * * *

(A) * * * Solely for purposes of section 987, an owner may elect to treat all section 987 QBUs with the same functional currency as a single section 987 QBU except to the extent provided in paragraph (b)(3)(ii)(B) of this section.
* * *

* * * * *

■ **Par. 3.** Section 1.987-2 is amended by revising the second sentence of paragraph (c)(10)(xviii)(B)(2) to read as follows:

§ 1.987-2 Attribution of items to eligible QBUs; definition of a transfer and related rules.

* * * * *

(c) * * *
(10) * * *
(xviii) * * *
(B) * * *

(2) * * * Under § 1.987-5(c)(4) and § 1.987-8(e), a termination of a section 987 QBU is treated as a remittance of all the gross assets of the section 987 QBU to the owner on the date of the termination. * * *

* * * * *

§ 1.1502-13 [Amended]

■ **Par. 4.** Section 1.1502-13 is amended by redesignating the second occurrence of paragraph (j)(10)(vi) as (j)(10)(vii).

Regina L. Johnson,

Federal Register Liaison, Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2025-01248 Filed 1-16-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF JUSTICE

Office of the Attorney General

28 CFR Part 0

[Docket No. OAG 172; AG Order No. 6146-2025]

Office of Legal Policy

AGENCY: Department of Justice.

ACTION: Final rule.

SUMMARY: This rule amends the Code of Federal Regulations to update the organizational description of the Office of Legal Policy to reflect current practice.

DATES: This rule is effective January 17, 2025.

FOR FURTHER INFORMATION CONTACT:

Robert Hinchman, Senior Counsel, Office of Legal Policy, U.S. Department of Justice, RFK Main Justice Building, 950 Pennsylvania Avenue NW, Room 4252, Washington, DC 20530. Telephone: (202) 514-8059.

SUPPLEMENTARY INFORMATION:

I. Background

In the Department of Justice’s organizational regulations, 28 CFR 0.23 describes the “General Functions” of the Office of Legal Policy (“OLP”), but some of those provisions are out of date. For that reason, this final rule revises § 0.23 to better reflect OLP’s current structure and functions. The final rule also removes two other regulatory provisions—28 CFR 0.23b and 0.15(f)—because they reference a former OLP entity that no longer exists.

II. Administrative Procedure Act

This rule is a rule of agency organization and procedure, and relates to the internal management of the

Department of Justice. It is therefore exempt from the requirements of notice and comment and a delayed effective date. 5 U.S.C. 553(b), (d).

III. Regulatory Requirements

A. Regulatory Flexibility Act

A Regulatory Flexibility Analysis is not required to be prepared for this final rule since the Department was not required to publish a general notice of proposed rulemaking for this matter. See 5 U.S.C. 604(a).

B. Executive Orders 12866, 13563, and 14094: Regulatory Planning and Review

This final rule has been drafted and reviewed in accordance with Executive Order 12866 (Regulatory Planning and Review), Executive Order 13563 (Improving Regulation and Regulatory Review), and Executive Order 14094 (Modernizing Regulatory Review). This action is limited to agency organization, management, and personnel matters and therefore is not a “regulation” or “rule” under Executive Order 12866, section 3(d)(3). Accordingly, this action has not been reviewed by the Office of Management and Budget.

C. Executive Order 13132: Federalism

This rule will not have substantial direct effects on the States, on the relationship between the National Government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with section 6 of Executive Order 13132, the Department has determined that this rule does not have federalism implications warranting the preparation of a federalism summary impact statement.

D. Executive Order 12988: Civil Justice Reform

This rule meets the applicable standards set forth in sections 3(a) and 3(b)(2) of Executive Order 12988.

E. Unfunded Mandates Reform Act of 1995

This rule will not result in the expenditure by State, local, and Tribal governments, in the aggregate, or by the private sector, of \$100,000,000 or more in any one year (adjusted for inflation), and it does not establish requirements that might significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

F. Congressional Review Act

This action pertains to agency management, personnel, and

organization and does not substantially affect the rights or obligations of non-agency parties and, accordingly, is not a “rule” as that term is used by the Congressional Review Act. *See* 5 U.S.C. 804(3)(B), (C). Therefore, the reporting requirement of 5 U.S.C. 801 does not apply.

List of Subjects in 28 CFR Part 0

Authority delegation (Government agencies), Government employees, Organization and functions (Government agencies), Privacy, Reporting and recordkeeping requirements, Whistleblowing.

Accordingly, by virtue of the authority vested in me as Attorney General, including 5 U.S.C. 301 and 28 U.S.C. 509, 510, part 0 of title 28 of the Code of Federal Regulations is amended as follows:

PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE

■ 1. The authority citation for part 0 continues to read as follows:

Authority: 5 U.S.C. 301; 28 U.S.C. 509, 510, 515–519.

§ 0.15 [Amended]

■ 2. Remove and reserve § 0.15(f).
 ■ 3. Revise § 0.23 to read as follows:

§ 0.23 General functions.

The Office of Legal Policy shall be headed by an Assistant Attorney General. The principal responsibilities of the Office shall be to plan, develop, and coordinate the implementation of major policy initiatives of high priority to the Department and to the Administration. In addition, the Assistant Attorney General, Office of Legal Policy, shall:

(a) Examine and study legislation and other policy proposals and coordinate Departmental efforts to secure enactment of those of special interest to the Department and the Administration.

(1) Assist in reviewing and coordinating draft regulatory actions, notices, and significant guidance documents prepared by Department components, including by coordinating with the Office of Management and Budget (“OMB”) on regulatory actions subject to OMB review under Executive Order 12866 and related directives, and supporting the Department’s review of draft documents prepared by other agencies that are referred to the Department by OMB or other agencies as part of interagency regulatory review processes.

(2) Advise and assist the Attorney General and the Deputy Attorney

General regarding the selection and appointment of Federal judges.

(3) Represent the Department on the Administrative Conference of the United States and, as appropriate, on regulatory reform bodies.

(4) Participate, as appropriate, in internal budget meetings of the Department with regard to policy implications of resource allocations and resource implications of major policy initiatives; and advise the Assistant Attorney General for Administration with regard to information requirements for Departmental policy formulation.

(5) Advise appropriate Departmental officials, from time to time, on investigation, litigation, negotiation, penal, or correctional policies to ensure the compatibility of those policies with overall Departmental goals.

(6) Perform such other duties and functions as may be specially assigned by the Attorney General and the Deputy Attorney General.

(b) In carrying out the responsibilities under this section, the Assistant Attorney General, Office of Legal Policy, shall have the right to call upon the relevant Departmental units for personnel and other assistance.

§ 0.23b [Removed]

■ 4. Remove § 0.23b.

Date: January 14, 2025

Merrick B. Garland,
Attorney General.

[FR Doc. 2025–01339 Filed 1–16–25; 8:45 am]

BILLING CODE 4410–BB–P

DEPARTMENT OF JUSTICE

Office of the Attorney General

28 CFR Part 0

[Docket No. JMD 163; AG Order No. 6145–2025]

Office of the Executive Secretariat

AGENCY: Department of Justice.

ACTION: Final rule.

SUMMARY: This rule amends the Department’s organizational regulations to establish the functions of the Office of the Executive Secretariat.

DATES: Effective January 17, 2025.

FOR FURTHER INFORMATION CONTACT: Adam Kirschner, Chief of Staff and Senior Counsel, Office of the Executive Secretariat, adam.kirschner@usdoj.gov or DOJExecSec@usdoj.gov, (202) 514–2063.

SUPPLEMENTARY INFORMATION:

I. Summary

The Office of the Executive Secretariat (OES), headed by the Executive Secretary, was established as a separate component of the Department of Justice on August 17, 2023. OES’s functions were previously performed by a staff within the Justice Management Division. As a standalone component, OES’s functions, which broadly relate to managing the review and approval of official Department of Justice leadership documents and correspondence, are set forth in this regulation. This rule also revises 28 CFR 0.1 to add the Office of the Executive Secretariat to the list of Department components.

II. Administrative Procedure Act

This rule is a rule of agency organization, procedure, and practice and is limited to matters of agency management and personnel, and it is not a substantive rule. Therefore, this rule is exempt from the requirements of prior notice and comment and a 30-day delay in the effective date. *See* 5 U.S.C. 553(a)(2), (b)(A), (d).

III. Regulatory Analyses

In developing this final rule, the Department considered numerous statutes and executive orders applicable to the rulemaking process. The Department’s analysis of the applicability of those statutes and Executive orders to this rule is summarized below.

A. Executive Order 12866 (Regulatory Planning and Review), Executive Order 13563 (Improving Regulation and Regulatory Review), and Executive Order 14094 (Modernizing Regulatory Review)

This final rule is not a significant regulatory action under section 3(f) of Executive Order 12866, as supplemented by Executive Order 13563 and amended by Executive Order 14094. This rule is limited to agency organization, management, and personnel as described by Executive Order 12866, section 3(d)(3), and therefore is not a “regulation” or “rule” as defined by that Executive order. Accordingly, this action has not been reviewed by the Office of Management and Budget.

B. Regulatory Flexibility Act

The Regulatory Flexibility Act of 1980, 5 U.S.C. 601–12, as amended, requires Federal agencies to consider the potential impact of regulations on small entities during rulemaking. The term “small entities” comprises small businesses, not-for-profit organizations that are independently owned and