

Signing Authority

This document is being issued by CBP in accordance with § 0.1(b)(1) of the CBP regulations (19 CFR 0.1(b)(1)).

List of Subject in 19 CFR Part 111

Administrative practice and procedure, Brokers, Customs duties and inspection, Imports, Licensing, Reporting and recordkeeping requirements.

Amendments to the CBP Regulations

■ For the reasons set forth in the preamble, part 111 of title 19 of the Code of Federal Regulations (19 CFR part 111) is amended as set forth below.

PART 111—CUSTOMS BROKERS

■ 1. The general authority citation for part 111 continues to read as follows:

Authority: 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1624, 1641.
* * * *

■ 2. In § 111.13:

■ a. Paragraph (a) is amended by removing the words “Customs Headquarters” and adding in its place, the words “Customs and Border Protection (CBP) Headquarters”;

■ b. Paragraph (b) is amended by revising the heading and adding a new first sentence;

■ c. Paragraph (c) is amended by removing the word “Customs” each place it appears and adding in its place, the term “CBP”; and

■ d. Paragraph (e) is amended by removing the word “Customs” in the first sentence and adding in its place, the term “CBP”.

The addition and revision to paragraph (b) read as follows:

§ 111.13 Written examination for individual license.

* * * *

(b) *Basic requirements, date, and place of examination.* In order to be eligible to take the written examination, an individual must on the date of examination be a citizen of the United States who has attained the age of 18 years and who is not an officer or employee of the United States Government. * * *

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Dated: August 18, 2010.

Alan Bersin,
Commissioner, U.S. Customs and Border Protection.

[FR Doc. 2010-21254 Filed 8-25-10; 8:45 am]

BILLING CODE 9111-14-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9500]

RIN 1545-BJ47

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: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations that authorize the disclosure of certain items of return information to the Bureau of the Census (Bureau) in conformance with section 6103(j)(1) of the Internal Revenue Code (Code). The final and temporary regulations are made pursuant to a request from the Secretary of Commerce. These regulations facilitate the assistance of the IRS to the Bureau in its statistics programs and require no action by taxpayers and have no effect on their tax liabilities. The text of the temporary regulations also serves as the text of the proposed regulations [REG-137486-09] set forth in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective on August 26, 2010.

Applicability Date: For dates of applicability for this regulation, see §§ 301.6103(j)(1)-1(e) and 301.6103(j)(1)-T(e).

FOR FURTHER INFORMATION CONTACT: Melissa Segal at (202) 622-7950 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

Section 6103(j)(1)(A) authorizes the Secretary of Treasury to furnish, upon written request by the Secretary of Commerce, such return or return information as the Secretary of Treasury may prescribe by regulation to officers and employees of the Bureau of the Census (Bureau) for the purpose of, but only to the extent necessary in, the structuring of censuses 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 adopts final regulations that authorize the IRS to disclose an additional item of return information requested by the Secretary of Commerce to assist the Bureau in identifying companies that are actively engaged in research and development activities for the Bureau’s annual Survey of Industrial Research and Development. In response to this request, on December 31, 2007, the IRS and the Treasury Department published temporary regulations under § 6103(j)(1). See TD 9373 (72 FR 74192). Also on December 31, 2007, the IRS and the Treasury Department issued a notice of proposed rulemaking cross-referencing those temporary regulations. See REG-147832-07 (72 FR 74246). No comments were received and no public hearing was requested or held. This Treasury decision adopts the proposed rules with no change.

This Treasury decision also contains temporary regulations that authorize the disclosure of additional items of return information requested by the Secretary of Commerce on the grounds that the information is necessary to allow the Bureau to study a developing trend of increased use of contract workers. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

Explanation of Provisions

By letter dated February 6, 2006, the Secretary of Commerce requested that an additional item of return information be disclosed to the Bureau’s annual Survey of Industrial Research and Development. As duly requested by the Secretary of Commerce and set forth in the proposed regulations, the final regulation authorizes the disclosure of categorical information on total qualified research expenses in three ranges: Greater than zero, but less than \$1 million; greater than or equal to \$1 million, but less than \$3 million; and, greater than or equal to \$3 million.

Separately, by letter dated July 24, 2009, the Secretary of Commerce requested that additional items of return information be disclosed to the Bureau for purposes of allowing the Bureau to study a developing trend of increased use of contract workers. Specifically, the Secretary of Commerce requested disclosure of the following additional items: (1) Total number of documents reported on Form 1096 transmitting Forms 1099-MISC and (2) Total amount reported on Form 1096 transmitting Forms 1099-MISC.

Section 301.6103(j)(1)–1 of the regulations formerly permitted disclosure of the total number of documents reported on Form 1096 transmitting Forms 1099–MISC and the total amount reported on Form 1096 transmitting Forms 1099–MISC. At the request of the Secretary of Commerce, the Treasury Department removed these items from the list of items of return information authorized to be disclosed (See TD 9372, 72 FR 73262 [Dec. 27, 2007]). This removal was consistent with the Secretary of Commerce's practice to seek revocation of authorizations for disclosure of return information no longer considered necessary for the structuring of censuses or related statistical activity.

The Secretary of Commerce has since determined that these items of return information are necessary for the structuring of census and conducting related statistical activities authorized by law because these items provide critical data about contract labor that is needed to estimate total employment and payroll in the United States. The employment and compensation data compiled by the Census Bureau are important to analysts and policy makers in both the public and private sectors. The Secretary of Commerce asserts that, because of the strong need for this data in order to accurately reflect total employment and payroll in the United States, good cause exists to amend Section 301.6103(j)(1)–1 of the regulations to restore the items listed in this section to the list of items of return information that may be disclosed. The Treasury Department and the IRS agree that amending existing regulations to permit disclosure of these items to the Bureau is appropriate to meet the analytical needs of the Bureau.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedures Act (5 U.S.C. chapter 5) does not apply to these regulations. For applicability of the Regulatory Flexibility Act, please refer to the cross-referenced notice of proposed rulemaking published elsewhere in this **Federal Register**. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of these regulations is Melissa Segal, Office of the Associate Chief Counsel (Procedure & Administration).

List of Subjects in 26 CFR Part 301

Employment taxes, Estate 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(j)(1)–1 is amended by adding paragraph (b)(3)(xxv) and revising paragraph (e) to read as follows:

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

* * * * *

(b) * * *

(3) * * *

(xxv) From Form 6765 (when filed with corporation income tax returns)—total qualified research expenses.

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(e) *Effective/applicability date.* Paragraph (b)(3)(xxv) of this section is applicable to disclosures to the Bureau of the Census on or after *August 26, 2010*.

■ **Par. 3.** Section 301.6103(j)(1)–1T is amended by:

- 1. Reserve paragraphs (b)(3)(xxvi) through (b)(3)(xxviii).
- 2. Adding paragraphs (b)(3)(xxix) and (b)(3)(xxx).
- 3. Revising paragraph (e).
- 4. Adding a sentence at the end of paragraph (f).

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

* * * * *

(b)(3)(xxvi) through (b)(3)(xxviii) [Reserved]. For further guidance, see § 301.6103(j)(1)–1(b)(3)(xxvi) through (b)(3)(xxviii).

(xxix) Total number of documents reported on Form 1096 transmitting Forms 1099–MISC.

(xxx) Total amount reported on Form 1096 transmitting Forms 1099–MISC.

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(e) *Effective/applicability date.* Paragraph (b)(3)(xxix) through (b)(3)(xxx) of this section is applicable to disclosures to the Bureau of the Census on or after August 26, 2010.

(f) * * * The applicability of paragraphs (b)(3)(xxix) through (b)(3)(xxx) of this section expires on or before August 26, 2013.

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

Approved: August 11, 2010.

Michael Mundaca,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2010–21049 Filed 8–25–10; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Fiscal Service

31 CFR Parts 317, 351, 353, and 359

Regulations Governing Agencies for Issue of United States Savings Bonds; Offering of United States Savings Bonds, Series EE; Regulations Governing Definitive United States Savings Bonds, Series EE and HH; Offering of United States Savings Bonds, Series I

AGENCY: Bureau of the Public Debt, Fiscal Service, Treasury.

ACTION: Final rule.

SUMMARY: Treasury is discontinuing the issuance of definitive (paper) savings bonds through payroll savings plans.

DATES: *Effective Date:* The amendments to 31 CFR 351.47 and 31 CFR 359.35 are effective on October 1, 2010; all other amendments are effective on January 1, 2011.

ADDRESSES: You can download this Final Rule at the following Internet addresses: <http://www.publicdebt.treas.gov>, <http://www.gpo.gov>, or <http://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Elisha Whipkey, Director, Division of Program Administration, Office of Retail Securities, Bureau of the Public Debt, at (304) 480–6319 or elisha.whipkey@bpd.treas.gov.

Ann Fowler, Attorney-Adviser, Susan Sharp, Attorney-Adviser, Dean Adams, Assistant Chief Counsel, Edward Gronseth, Deputy Chief Counsel, Office of the Chief Counsel, Bureau of the