

**Authority:** Pub. L. 110–140 (42 U.S.C. 17013), Pub. L. 110–329.

■ 11. Section 611.101 is amended by revising the introductory text to read as follows:

**§ 611.101 Application.**

The information and materials submitted in or in connection with applications will be treated as provided in 10 CFR 600.15 and must be marked as provided in 10 CFR 600.15(b). An application must include, at a minimum, the following information and materials:

\* \* \* \* \*

■ 12. Section 611.103 is amended by revising paragraph (a) to read as follows:

**§ 611.103 Application evaluation.**

(a) *Eligibility screening.* Applications will be reviewed to determine whether the applicant is eligible, the information required under § 611.101 is complete, and the proposed loan complies with applicable statutes and regulations. DOE can at any time reject an application, in whole or in part, that does not meet these requirements. Any additional information submitted to DOE will be treated as provided in 10 CFR 600.15 and must be marked as provided in 10 CFR 600.15(b).

\* \* \* \* \*

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**DEPARTMENT OF COMMERCE**

**Bureau of Industry and Security**

**15 CFR Part 774**

[Docket No. 110106012–1013–01]

**RIN 0694–AF04**

**Implementation of the Understandings Reached at the 2010 Australia Group (AG) Plenary Meeting and Other AG-Related Clarifications and Corrections to the EAR**

*Correction*

In rule document 2011–9613 appearing on pages 22017–22019 in the issue of April 20, 2011, make the following correction:

**PART 774—[CORRECTED]**

**Supplement No. 1 to Part 774—[Corrected]**

On page 22019, in the first column, instruction 4.c. is corrected to read as follows:

c. By removing the phrase “Glass or glasslined (including vitrified or enameled coatings),” where it appears in

paragraph g.4, and adding in its place the phrase “Glass (including vitrified or enameled coating or glass lining);” and

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 31**

[TD 9524]

**RIN 1545–BG45**

**Extension of Withholding to Certain Payments Made by Government Entities**

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

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to withholding by government entities. These regulations reflect changes in the law made by the Tax Increase Prevention and Reconciliation Act of 2005 that require Federal, State, and local government entities to withhold income tax when making payments to persons providing property or services. These regulations affect Federal, State, and local government entities that will be required to withhold and report tax from payments to persons providing property or services and also affect the persons receiving payments for property or services from the government entities.

**DATES:** *Effective Date:* These regulations are effective on May 9, 2011.

*Applicability Date:* For dates of applicability, see §§ 31.3402(t)–1(d), 31.3402(t)–2(i), 31.3402(t)–3(g), 31.3402(t)–4(u), 31.3402(t)–5(e), 31.3402(t)–6(d), 31.3402(t)–7(b), 31.3406(g)–2(i), 31.6011(a)–4(d), 31.6051–5(g), 31.6071(a)–1(g), 31.6302–1(n), and 31.6302–4(e).

**FOR FURTHER INFORMATION CONTACT:** A.G. Kelley, (202) 622–6040 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document contains amendments to 26 CFR part 31 under section 3402(t) of the Internal Revenue Code (Code). This document also contains amendments to 26 CFR part 31 under sections 3406, 6011, 6051, 6071, and 6302 of the Code.

Section 3402(t) of the Code was added by section 511 of the Tax Increase Prevention and Reconciliation Act of

2005, Public Law 109–222 (TIPRA), 120 Stat. 345, which was enacted into law on May 17, 2006. Section 3402(t)(1) provides that the Government of the United States, every State, every political subdivision thereof, and every instrumentality of the foregoing (including multi-State agencies) making any payment to any person providing any property or services (including any payment made in connection with a government voucher or certificate program which functions as a payment for property or services) shall deduct and withhold from such payment a tax in an amount equal to 3 percent of such payment. Section 3402(t)(2) provides exceptions to withholding under section 3402(t).

Proposed regulations under sections 3402(t), 3406, 6011, 6051, 6071, and 6302 of the Code were published in the **Federal Register** on December 5, 2008 (REG–158747–06, 73 FR 74082, 2009–4 IRB 362).

After the issuance of the proposed regulations, section 1511 of the American Recovery and Reinvestment Act of 2009, Public Law 111–5 (ARRA), 123 Stat. 115, 355, extended the effective date of section 3402(t) withholding to payments made after December 31, 2011.

Notice 2010–91, 2010–52 IRB 915, provided interim guidance on the application of section 3402(t) to payments by debit cards, credit cards, stored value cards, and other payment cards.

Written comments were received in response to the proposed regulations, and a public hearing was held on April 16, 2009. All comments are available at <http://www.regulations.gov> or upon request. After consideration of all the comments, the proposed regulations are adopted as amended by this Treasury decision.

**Summary of Comments and Explanation of Provisions**

The Treasury Department and the IRS received numerous comments in response to the proposed regulations, all of which were considered in formulating the final regulations. Commenters generally expressed concerns about the administrative burdens of compliance and the revenue effect on persons subject to section 3402(t) withholding. The final regulations are intended to balance the legislative intent to construct a withholding and reporting regime for payments by government entities for property and services (other than those specifically excepted under section 3402(t)(2)) with the goal of alleviating administrative burdens on both