

evidence the State agency needs to make a disability determination. When we secure the evidence, we will furnish it to the State agency for use in making the disability determination.

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## PART 416—SUPPLEMENTAL SECURITY INCOME FOR THE AGED, BLIND, AND DISABLED

### Subpart J—[Amended]

■ 3. The authority citation for subpart J of part 416 continues to read as follows:

**Authority:** Secs. 702(a)(5), 1614, 1631, and 1633 of the Social Security Act (42 U.S.C. 902(a)(5), 1382c, 1383, and 1383b).

■ 4. Amend § 416.1014 by revising paragraph (a), removing paragraph (b), and re-designating paragraph (c) as paragraph (b).

The revision reads as follows:

#### § 416.1014 Responsibilities for obtaining evidence to make disability determinations.

(a) We or the State agency will secure from the claimant or other sources any evidence the State agency needs to make a disability determination. When we secure the evidence, we will furnish it to the State agency for use in making the disability determination.

\* \* \* \* \*

[FR Doc. 2014–13802 Filed 6–11–14; 8:45 am]

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## SOCIAL SECURITY ADMINISTRATION

### 20 CFR Parts 404 and 416

[Docket No. SSA–2013–0005]

RIN 0960–AH55

### Technical Corrections to Regulations

**AGENCY:** Social Security Administration.

**ACTION:** Final rule; technical corrections.

**SUMMARY:** We are making technical corrections to several of our regulations. In some cases, we are correcting outdated cross-references in light of revisions we made to other rules. We are also revising the maximum dollar amount of overpayments subject to compromise based on other changes in the law, and we are adjusting the formula we use to calculate the maximum benefits payable in the first and second installment payments of large past-due benefits for the same reason. In addition, we are updating references to the coverage status of affected non-temporary employees of the government of the Commonwealth of the Northern Mariana Islands. These changes do not alter the substance of the

regulations or effect the rights of claimants or any other parties. We expect that the changes will make our rules more internally consistent and make them easier to use.

**DATES:** This rule is effective June 12, 2014.

#### FOR FURTHER INFORMATION CONTACT:

Brian J. Rudick, Office of Regulations and Reports Clearance, Social Security Administration, 3100 West High Rise Building, 6401 Security Boulevard, Baltimore, MD 21235–6401, (410) 965–7102. 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:

We are making technical corrections to our current regulations in several parts. First, we are revising a reference to section “197(a)(1)” of title 3 of the United States Code in section 404.1018(b)(1)(iv) of our rules to the correct reference, section “107(a)(1).” Section 210(a)(5)(D)(iii) of the Act refers to section 107(a)(1) of title 3, and when we published regulations that implemented that section of the Act, the final rule contained a typographical error that mistakenly referred to section “197(a)(1).” 53 FR 38943, 38945, Oct. 4, 1988. This change corrects that typographical error. Second, in 2012, we published final rules that made some changes to our rules on evaluating evidence. 77 FR 10651, Feb. 23, 2012. Those rules redesignated part of our regulations on evaluating opinion evidence without substantive effect. However, we inadvertently did not correct all of the regulatory sections that the redesignation affected, so that some of the cross-references to the rule are incorrect. Therefore, we are correcting the references in sections 404.1512(b)(7) and (b)(8), and 416.912(b)(7) and (b)(8) to reflect the correct designation of our rules. This change has no effect on claimants’ rights or on how we adjudicate cases.

Third, we are correcting the maximum dollar amount of overpayments subject to compromise, suspension, or termination of collection under section 404.515(a) from \$20,000 to \$100,000, or any higher amount authorized by the Attorney General, as provided by 31 U.S.C. 3711 and the Federal Claims Collection Standards.<sup>1</sup> When we initially published those rules in 1969, the Federal Claims Collection Act of 1966 contained the \$20,000 limit

<sup>1</sup> See 31 CFR 902.1(a).

reflected in our rules.<sup>2</sup> Congress temporarily raised the \$20,000 limit to \$100,000 in 1990,<sup>3</sup> and it subsequently removed the sunset provision in the prior law as part of the Debt Collection Improvement Act of 1996.<sup>4</sup> We are revising our rules to conform to the current statutory authority. We are also revising the reference in the heading of section 404.515(a) to the Federal Claims Collection Act of 1966 to the Debt Collection Improvement Act of 1996, to reflect the current statutory authority.

Fourth, we are correcting the formula we use to calculate the maximum amount payable in the first and second installment payments of large past-due benefits, from 12 times to 3 times the maximum monthly benefit payable, in section 416.545(b). Congress changed the formula from 12 times to 3 times the maximum monthly benefit payable in 2005.<sup>5</sup> We subsequently published a final rule, which reflected that statutory change in the first sentence of section 416.545(b), 76 FR 446, 453, Jan. 5, 2011. However, we inadvertently did not change the same reference in the third sentence of that section. We are correcting the third sentence of section 416.545(b) to conform the sentence to the statutory formula. Finally, we are updating references to the coverage status of affected non-temporary employees of the government of the Commonwealth of the Northern Mariana Islands to reflect the fact that these employees became subject to Social Security coverage beginning October 1, 2012. These changes make our regulations clearer and more consistent.

#### Regulatory Procedures

We follow the Administrative Procedure Act (APA) rulemaking procedures specified in 5 U.S.C. 553 when we develop regulations. Section 702(a)(5) of the Social Security Act, 42 U.S.C. 902(a)(5). The APA provides exceptions to its notice and public comment procedures when an agency finds there is good cause for dispensing with such procedures because they are impracticable, unnecessary, or contrary to the public interest. We determined that good cause exists for dispensing with the notice and public comment procedures for these final rules. 5 U.S.C. 553(b)(B). Good cause exists for most of these changes because these changes eliminate minor inconsistencies in our rules and therefore promote clear and

<sup>2</sup> See 31 USC 952(b) (1970).

<sup>3</sup> See sec. 8(b) of Public Law 101–552, 104 Stat. 2736, 2746–47.

<sup>4</sup> See sec. 31001(n) of Public Law 104–134, 110 Stat. 1321, 1321–369.

<sup>5</sup> See sec. 7502(a) of Public Law 109–171, 120 Stat. 4, 154.

consistent regulations. These changes do not alter the substance of the regulations or effect the rights of claimants or any other parties. We therefore find that the public would not be interested in commenting on these changes, and we determined that opportunity for prior comment is unnecessary. In addition, we also find that prior public comment is unnecessary with respect to the changes we are making to sections 404.515(a) and 416.545(b) of our regulations. These changes do not represent discretionary policy but merely reflect changes to the underlying statutes. Since these changes do not represent discretionary policy and merely conform our rules to the statutes, we find that prior public comment is unnecessary with respect to those changes. Therefore, we are issuing these rules as final rules.

In addition, because we are not making any substantive changes to the existing rules, we find there is good cause for dispensing with the 30-day delay in the effective date of a substantive rule provided by 5 U.S.C. 553(d)(3). These changes merely correct typographical errors or minor inconsistencies in our regulations, or conform our regulations to underlying statutory changes in the Act or other laws. Accordingly, we find that it is unnecessary to delay the effective date of these rules and that it is in the public interest to make these final rules effective on the date of publication.

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

We consulted with the Office of Management and Budget (OMB) and determined that these final rules do not meet the criteria for a significant regulatory action under Executive Order 12866, as supplemented by Executive Order 13563 and are not subject to OMB review.

**Regulatory Flexibility Act**

We certify that these final rules will not have a significant economic impact on a substantial number of small entities because they affect only individuals. Accordingly, a regulatory flexibility analysis as provided in the Regulatory Flexibility Act, as amended, is not required.

**Paperwork Reduction Act**

These final rules do not create any new or affect any existing collections and, therefore, do not require Office of Management and Budget approval under the Paperwork Reduction Act.

(Catalog of Federal Domestic Assistance Program Nos. 96.001, Social Security—

Disability Insurance; 96.002, Social Security—Retirement Insurance; 96.004, Social Security—Survivors Insurance; 96.006, Supplemental Security Income.)

**List of Subjects**

*20 CFR Part 404*

Administrative practice and procedure, Blind, Disability benefits, Old-age, Survivors and Disability Insurance, Reporting and recordkeeping requirements, Social security.

*20 CFR Part 416*

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

**Carolyn W. Colvin,**

*Acting Commissioner of Social Security.*

For the reasons stated in the preamble, we are amending 20 CFR chapter III, part 404, subparts F, K, and P, and part 416, subparts E and I, as set forth below:

**PART 404—FEDERAL OLD-AGE, SURVIVORS AND DISABILITY INSURANCE (1950— )**

**Subpart A—Introduction, General Provisions and Definitions**

■ 1. The authority citation for subpart A of part 404 continues to read as follows:

**Authority:** Secs. 203, 205(a), 216(j), and 702(a)(5) of the Social Security Act (42 U.S.C. 403, 405(a), 416(j), and 902(a)(5)) and 48 U.S.C. 1801.

■ 2. Revise § 404.2(c)(5)(vi) to read as follows:

**§ 404.2 General definitions and use of terms.**

\* \* \* \* \*

(c) \* \* \*

(5) \* \* \*

(vi) The Commonwealth of the Northern Mariana Islands (CNMI) effective January 1, 1987; Social Security coverage for affected temporary employees of the government of the CNMI is also effective on January 1, 1987, under section 210(a)(7)(E) of the Social Security Act. In addition, Social Security coverage for affected non-temporary employees of the government of the CNMI is effective on October 1, 2012, under section 210(a)(7)(C) of the Social Security Act.

\* \* \* \* \*

**Subpart F—Overpayments, Underpayments, Waiver of Adjustment or Recovery of Overpayments, and Liability of a Certifying Officer**

■ 3. The authority citation for subpart F of part 404 is revised to read as follows:

**Authority:** Secs. 204, 205(a), 702(a)(5), and 1147 of the Social Security Act (42 U.S.C. 404, 405(a), 902(a)(5), and 1320b–17); 31 U.S.C. 3711; 31 U.S.C. 3716; 31 U.S.C. 3720A.

**§ 404.515 [Amended]**

■ 4. In § 404.515:

■ a. Revise the paragraph (a) heading to read “General effect of the Debt Collection Improvement Act of 1996”; and

■ b. In paragraph (a), remove “\$20,000” and add in its place “\$100,000 or any higher amount authorized by the Attorney General”.

**Subpart K—Employment, Wages, Self-Employment, and Self-Employment Income**

■ 5. The authority citation for subpart K of part 404 continues to read as follows:

**Authority:** Secs. 202(v), 205(a), 209, 210, 211, 229(a), 230, 231, and 702(a)(5) of the Social Security Act (42 U.S.C. 402(v), 405(a), 409, 410, 411, 429(a), 430, 431, and 902(a)(5)) and 48 U.S.C. 1801.

**§ 404.1018 [Amended]**

■ 6. In § 404.1018(b)(1)(iv), remove “197(a)(1)” and add in its place “107(a)(1)”.

■ 7. Revise § 404.1022(c) to read as follows:

**§ 404.1022 American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands.**

\* \* \* \* \*

(c) *Work for Guam, the Commonwealth of the Northern Mariana Islands (CNMI), or a political subdivision or wholly owned instrumentality of Guam or the CNMI.* Work as an officer or employee (including a member of the legislature) of the government of the CNMI, its political subdivisions, or any wholly owned instrumentality of any one or more of these, is covered as employment beginning October 1, 2012. Work as an officer or employee (including a member of the legislature) of the government of Guam, its political subdivisions, or any wholly owned instrumentality of any one or more of these, is excluded from coverage as employment. However, the exclusion does not apply to employees classified as temporary or intermittent unless the work is—

(1) Covered by a retirement system established by a law of Guam or the CNMI;

(2) Done by an elected official;

(3) Done by a member of the legislature; or

(4) Done in a hospital or penal institution by a patient or inmate of the hospital or penal institution.

\* \* \* \* \*

#### Subpart P—Determining Disability and Blindness

■ 8. The authority citation for subpart P of part 404 continues to read as follows:

**Authority:** Secs. 202, 205(a)–(b) and (d)–(h), 216(i), 221(a), (i), and (j), 222(c), 223, 225, and 702(a)(5) of the Social Security Act (42 U.S.C. 402, 405(a)–(b) and (d)–(h), 416(i), 421(a), (i), and (j), 422(c), 423, 425, and 902(a)(5)); sec. 211(b), Pub. L. 104–193, 110 Stat. 2105, 2189; sec. 202, Pub. L. 108–203, 118 Stat. 509 (42 U.S.C. 902 note).

#### § 404.1512 [Amended]

■ 9. In § 404.1512:

- a. In paragraph (b)(7), remove “(see § 404.1527(f)(1)(iii))” and add in its place “(see § 404.1527(e)(1)(iii))”; and
- b. In paragraph (b)(8), remove “See §§ 404.1527(f)(2)–(3) and add in its place “See § 404.1527(e)(2) and (3).”.

#### PART 416—SUPPLEMENTAL SECURITY INCOME FOR THE AGED, BLIND, AND DISABLED

##### Subpart E—Payment of Benefits, Overpayments, and Underpayments

■ 10. The authority citation for subpart E of part 416 continues to read as follows:

**Authority:** Secs. 702(a)(5), 1147, 1601, 1602, 1611(c) and (e), and 1631(a)–(d) and (g) of the Social Security Act (42 U.S.C. 902(a)(5), 1320b–17, 1381, 1381a, 1382(c) and (e), and 1383(a)–(d) and (g)); 31 U.S.C. 3716; 31 U.S.C. 3720A.

#### § 416.545 [Amended]

■ 11. In § 416.545(b), remove the number “12” and add in its place the number “3”.

##### Subpart I—Determining Disability and Blindness

■ 12. The authority citation for subpart I of part 416 continues to read as follows:

**Authority:** Secs. 221(m), 702(a)(5), 1611, 1614, 1619, 1631(a), (c), (d)(1), and (p), and 1633 of the Social Security Act (42 U.S.C. 421(m), 902(a)(5), 1382, 1382c, 1382h, 1383(a), (c), (d)(1), and (p), and 1383b); secs. 4(c) and 5, 6(c)–(e), 14(a), and 15, Pub. L. 98–460, 98 Stat. 1794, 1801, 1802, and 1808 (42 U.S.C. 421 note, 423 note, and 1382h note).

#### § 416.912 [Amended]

■ 13. In § 416.912:

- a. In paragraph (b)(7), remove “(see § 416.927(f)(1)(iii))” and add in its place “(see § 416.927(e)(1)(iii))”; and
- b. In paragraph (b)(8), remove “See §§ 416.927(f)(2)–(3).” and add in its place “See § 416.927(e)(2) and (3).”.

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#### DEPARTMENT OF THE TREASURY

##### Office of the Secretary

#### 31 CFR Part 10

[TD 9668]

RIN 1545–BF96

#### Regulations Governing Practice Before the Internal Revenue Service

**AGENCY:** Office of the Secretary, Treasury.

**ACTION:** Final Regulations.

**SUMMARY:** This document contains final regulations revising the regulations governing practice before the Internal Revenue Service (IRS). These final regulations affect individuals who practice before the IRS. These final regulations modify the standards governing written advice and update other related provisions of the regulations.

#### DATES:

**Effective Date.** These regulations are effective on June 12, 2014.

**Applicability Date:** For dates of applicability, see §§ 10.1(d), 10.3(j), 10.22(c), 10.31(b), 10.35(b), 10.36(b), 10.37(e), 10.81(b), 10.82(h), and 10.91.

#### FOR FURTHER INFORMATION CONTACT:

Matthew D. Lucey at (202) 317–3400 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 330 of title 31 of the United States Code authorizes the Secretary of the Treasury to regulate the practice of representatives of persons before the Treasury Department (Treasury). The Secretary has published regulations governing practice before the IRS in 31 CFR part 10 and reprinted the regulations as Treasury Department Circular No. 230 (Circular 230).

Treasury and the IRS have consistently maintained that individuals subject to Circular 230 must meet minimum standards of conduct with respect to written tax advice, and those who do not should be subject to disciplinary action, including

suspension or disbarment. In accordance with these principles, the regulations have been amended from time to time to address issues relating to tax opinions and written tax advice. These regulations modify the rules governing written tax advice as well as other related provisions of Circular 230 to ensure that practitioners meet certain standards of conduct when serving as representatives of persons before the IRS and modify the consequences of failing to meet those standards, such as the expedited suspension provisions.

On September 17, 2012, Treasury and the IRS published in the **Federal Register** (77 FR 57055) a notice of proposed rulemaking (REG–138367–06) proposing to amend Circular 230 by revising the rules governing written tax advice and other related provisions of Circular 230. Previously proposed amendments to the regulations regarding state or local bond opinions also were withdrawn. The proposed regulations sought to eliminate the complex rules governing covered opinions in current § 10.35 and to expand the requirements for written advice under § 10.37. The proposed regulations also proposed to broaden the requirement for procedures to ensure compliance under § 10.36 beyond the opinion writing and tax return preparation context by requiring that an individual who is subject to Circular 230 with principal authority for overseeing a firm’s Federal tax practice take reasonable steps to ensure the firm has adequate procedures in place to comply with Circular 230. The proposed regulations further sought to clarify that practitioners must exercise competence when engaged in the practice of representing persons before the IRS and that the prohibition on a practitioner endorsing or otherwise negotiating any check issued to a taxpayer in respect of a Federal tax liability applies to government payments made by any means, electronic or otherwise.

Additionally, the proposed regulations expanded the categories of violations subject to the expedited proceedings in § 10.82 to include failures to comply with a practitioner’s personal tax filing obligations that demonstrate a pattern of willful disreputable conduct and clarified the Office of Professional Responsibility’s scope of responsibility.

Written comments responding to the proposed regulations were received. A public hearing on the proposed regulations was held on December 7, 2012. After consideration of the public comments, the proposed regulations are adopted as revised by this Treasury decision.