

National Environmental Policy Act of 1969 (42 U.S.C. 4321).

*Executive Order 13132, Federalism*

Executive Order 13132 (entitled "Federalism") prohibits an agency from publishing any rule that has federalism implications if the rule either: (1) Imposes substantial direct compliance costs on State and local governments and is not required by statute, or (2) preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the Executive Order. This rule will not have federalism implications and would not impose substantial direct compliance costs on State and local governments or preempt State law within the meaning of the Executive Order.

*Unfunded Mandates Reform Act*

Title II of the Unfunded Mandates Reform Act of 1995 (2 U.S.C.1531–1538) (UMRA) establishes requirements for federal agencies to assess the effects of their regulatory actions on state, local, and tribal governments, and on the private sector. This rule does not impose any federal mandates on any state, local, or tribal governments, or on the private sector, within the meaning of UMRA.

*Information Collection Requirements*

The information collection requirements contained in this rule were reviewed by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520), and assigned OMB Control Number 2502–0605. In accordance with the Paperwork Reduction Act, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information, unless the collection displays a currently valid OMB control number.

*Catalogue of Federal Domestic Assistance*

The Catalogue of Federal Domestic Assistance Number for the Mortgage Insurance Nursing Homes, Intermediate Care Facilities, Board and Care Homes and Assisted Living Facilities mortgage insurance programs is 14.129.

**List of Subjects**

*24 CFR Part 5*

Administrative practice and procedure, Aged, Claims, Grant programs-housing and community development, Individuals with disabilities, Intergovernmental relations, Loan programs-housing and community development, Low and moderate income housing, Mortgage insurance,

Penalties, Pets, Public housing, Rent subsidies, Reporting and recordkeeping requirements, Social security, Unemployment compensation, Wages.

*24 CFR Part 232*

Fire prevention, Health facilities, Loan programs-health, Loan programs-housing and community development, Mortgage insurance, Nursing homes, Reporting and recordkeeping requirements.

Accordingly, parts 5 and 232 of title 24 of the Code of Federal Regulations are amended as follows:

**PART 5—GENERAL HUD PROGRAM REQUIREMENTS; WAIVERS**

■ 1. The authority citation for 24 CFR part 5 continues to read as follows:

**Authority:** 42 U.S.C. 1437a, 1437c, 1437d, 1437f, 1437n, 3535(d), and Sec. 327, Pub. L. 109–115, 119 Stat. 2936.

■ 2. In § 5.801, revise paragraph (c)(4) introductory text to read as follows:

**§ 5.801 Uniform financial reporting standards.**

\* \* \* \* \*

(c) \* \* \*

(4) For entities listed in paragraph (a)(6) of this section, the financial information to be submitted to HUD in accordance with paragraph (b) of this section must be submitted to HUD on a quarterly and fiscal-year-to-date basis, within 60 calendar days of the end of each quarterly reporting period deadline, except that the final fiscal-year-end quarter and fiscal-year-to-date reports must be submitted to HUD within 90 calendar days of the end of the fiscal-year-end quarter, or within such additional time as may be provided by the Commissioner for good cause shown. HUD may direct that such forms be submitted to the lender or another third party in addition to or in lieu of submission to HUD.

\* \* \* \* \*

**PART 232—MORTGAGE INSURANCE FOR NURSING HOMES, INTERMEDIATE CARE FACILITIES, BOARD AND CARE HOMES, AND ASSISTED LIVING FACILITIES**

■ 3. The authority citation for 24 CFR part 232 continues to read as follows:

**Authority:** 12 U.S.C. 1715b, 1715w; 42 U.S.C. 3535(d).

■ 4. Revise § 232.1009 to read as follows:

**§ 232.1009 Financial reports.**

(a) The borrower must provide HUD and lender an audited annual financial

report based on an examination of its books and records, in such form and substance required by HUD in accordance with 24 CFR 5.801 and 24 CFR 200.36.

(b) Operators must submit financial statements quarterly within 60 calendar days of the date of the end of each fiscal quarter, setting forth both quarterly and fiscal year-to-date information, except that the final fiscal year end quarter must be submitted to HUD within 90 calendar days of the end of the quarter, in accordance with 24 CFR 5.801(c)(4), or within such additional time as may be provided by the Commissioner for good cause shown. HUD may direct that such forms be submitted to the lender or another third party in addition to or in lieu of submission to HUD.

Dated: September 10, 2014.

**Carol J. Galante,**

*Assistant Secretary for Housing—Federal Housing Commissioner.*

[FR Doc. 2014–22069 Filed 9–15–14; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 31**

[TD 9692]

RIN 1545–BL92

**Authority for Voluntary Withholding on Other Payments**

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

**ACTION:** Final regulations and removal of temporary regulations.

**SUMMARY:** This document contains final regulations under section 3402(p) of the Internal Revenue Code (Code) relating to voluntary withholding agreements. The final regulations allow the Secretary to issue guidance in the Internal Revenue Bulletin to describe payments for which the Secretary finds that income tax withholding under a voluntary withholding agreement would be appropriate. The regulations affect persons making and persons receiving payments for which the IRS issues subsequent guidance authorizing the parties to enter into voluntary withholding agreements.

**DATES:** *Effective Date:* These regulations are effective on September 16, 2014.

*Applicability Date:* For date of applicability, see § 31.3402(p)–1(d).

**FOR FURTHER INFORMATION CONTACT:** Linda L. Conway-Hataloski at (202) 317–6798 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

This document contains amendments to 26 CFR part 31 under section 3402(p) of the Code. On November 29, 2013, Treasury and the IRS published in the **Federal Register** temporary regulations (TD 9646) at 78 FR 71476 and a notice of proposed rulemaking by cross-reference to temporary regulations (REG-146620-13, 78 FR 71542) under section 3402(p) of the Code relating to voluntary withholding.

Two written comments responding to the notice of proposed rulemaking were received but neither comment addressed issues relevant to the notice of proposed rulemaking or the temporary regulations. No public hearing was requested or held. Accordingly, the proposed regulations (which cross referenced the temporary regulations) are adopted without change as final regulations.

**Explanation of Provisions**

These final regulations under section 31.3402(p)-1 adopt without change the proposed regulations and the temporary regulations that allow the Secretary to describe other payments subject to voluntary withholding agreements in guidance published in the Internal Revenue Bulletin (IRB). Similarly to the proposed and the temporary regulations, these final regulations also provide that the IRB guidance will set forth requirements regarding the form and duration of the voluntary withholding agreement specific to the type of payment from which withholding is authorized.

**Special Analyses**

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business, and no comments were received.

**Drafting Information**

The principal author of these regulations is Linda L. Conway-Hataloski, Office of Division Counsel/ Associate Chief Counsel (Tax Exempt and Government Entities). However, personnel from other offices of the IRS and Treasury participated in their development.

**List of Subjects in 26 CFR Part 31**

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

**Adoption of Amendments to the Regulations**

Accordingly, 26 CFR part 31 is amended as follows:

**PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE**

■ **Paragraph 1.** The authority citation for part 31 continues to read in part as follows:

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

■ **Par. 2.** Section 31.3402(p)-1 is amended by:

■ 1. Revising the headings of paragraphs (a) and (b).

■ 2. Removing the language “3402(b)” in the first sentence and “3402(p)” in the third sentence of paragraph (a) and “3402(p)” in the five places that it appears in paragraph (b) and adding “3402(p)(3)(A)” in their place.

■ 3. Adding paragraphs (c) and (d).

The revisions and additions read as follows:

**§ 31.3402(p)-1 Voluntary Withholding Agreements.**

(a) *Employer-employee agreement.*  
\* \* \*

(b) *Form and duration of employer-employee agreement.* \* \* \*

(c) *Other payments.* The Secretary may issue guidance by publication in the Internal Revenue Bulletin (IRB) (which will be available at [www.irs.gov](http://www.irs.gov)) describing other payments for which withholding under a voluntary withholding agreement would be appropriate and authorizing payors to agree to withhold income tax on such payments if requested by the payee. Requirements regarding the form and duration of voluntary withholding agreements authorized by this paragraph (c) will be provided in the IRB guidance issued regarding specific types of payments.

(d) *Effective/applicability date.* (1) This section applies on and after September 16, 2014.

**§ 31.3402(p)-1T [Removed]**

■ **Par. 3.** Section 31.3402(p)-1T is removed.

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

Approved: September 8, 2014.

**Mark J. Mazur,**

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2014-22036 Filed 9-15-14; 8:45 am]

**BILLING CODE 4830-01-P**

**GENERAL SERVICES ADMINISTRATION****41 CFR Part 102-117**

[FMR Change-2014-04; FMR Case 2013-102-1; Docket 2013-0009, Sequence 1]

RIN 3090-AJ35

**Federal Management Regulation (FMR); Transportation Management, Transportation Officer Obligating Authority**

**AGENCY:** Office of Government-Wide Policy (OGP), General Services Administration (GSA).

**ACTION:** Final rule.

**SUMMARY:** GSA is amending the Federal Management Regulation (FMR) to recommend that agencies provide written authority to Transportation Officers (TO) who acquire transportation services utilizing a rate tender acquisition for freight and cargo, including household goods (HHGs). Further, GSA recommends that those who acquire transportation services should be trained in transportation management and/or have relevant transportation experience in order to properly manage the acquisition.

**DATES:** Effective September 16, 2014.

**FOR FURTHER INFORMATION CONTACT:** For clarification of content, contact Ms. Lee Gregory, Office of Asset and Transportation Management (MA), Office of Government-wide Policy (OGP), at 202-507-0871 or by email at [lee.gregory@gsa.gov](mailto:lee.gregory@gsa.gov). For information pertaining to status or publication schedules, contact General Services Administration, Regulatory Secretariat (MVCB), 1800 F Street NW., ATTN: Hada Flowers, Washington, DC 20405-0001. Please cite FMR Case 2013-102-1.

**SUPPLEMENTARY INFORMATION:****A. Background**

Agencies are authorized to procure transportation services either through the Federal Acquisition Regulation