

unless the recipient can demonstrate that making the accommodations would fundamentally alter the nature of the service, program, or activity or result in an undue financial and administrative burden. For the purposes of this section, the term "reasonable accommodation" shall be interpreted in a manner consistent with the term "reasonable modifications" as set forth in the Americans with Disabilities Act Title II regulation at 28 CFR 35.130(b)(7), and not as it is defined or interpreted for the purposes of employment discrimination under Title I of the ADA (42 U.S.C. 12111-12112) and its implementing regulations at 29 CFR part 1630.

Cheryl E. Parker,

NASA Federal Register Liaison Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 801

[REG-138605-13]

RIN 1545-BL88

Balanced System for Measuring Organizational and Employee Performance Within the Internal Revenue Service

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulation.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS and the Treasury Department are issuing a temporary regulation modifying the regulations governing the IRS Balanced System for Measuring Organizational and Employee Performance. The section being modified, Employee satisfaction measures, collects information from employees to measure and report on employee satisfaction. The temporary regulation provides for the reporting of this information to a higher agency level, to be consistent with other government-wide employee satisfaction surveys. The text of the temporary regulation serves as the text of the proposed regulation.

DATES: Written or electronic comments and requests for a public hearing must be received by January 12, 2015.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-138605-13), Internal Revenue Service, Room 5203,

P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-138605-13), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224; or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS-REG-138605-13).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulation, Neil Worden, (202) 317-5775; concerning submissions of comments, Oluwafunmilayo (Funmi) Taylor, Publications and Regulations Branch, (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulation published in the Rules and Regulations section of this issue of the **Federal Register** amends 26 CFR part 801 to permit the reporting of information collected to measure employee satisfaction to a higher agency level than the regulation currently allows. The Explanation of Provisions section of the temporary regulation explains the purpose of the temporary regulation and this proposed regulation.

Special Analyses

It has been determined that this notice of proposed rulemaking 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 regulation does 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 Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before this proposed regulation is adopted as a final regulation, consideration will be given to any written or electronic comments that are timely submitted to the IRS. The IRS and the Treasury Department request comments on all aspects of the proposed regulations. All comments will be available for public inspection and

copying. A public hearing may be scheduled if requested by any person who timely submits comments. If a public hearing is scheduled, notice of the date, time and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Karen F. Keller, Office of Associate Chief Counsel (General Legal Services). However, other personnel from the IRS participated in their development.

List of Subjects in 26 CFR Part 801

Federal employees, Organization and functions (Government agencies).

Proposed Amendment to the Regulations

Accordingly, 26 CFR part 801 is proposed to be amended as follows:

PART 801—BALANCED SYSTEM FOR MEASURING ORGANIZATIONAL AND EMPLOYEE PERFORMANCE WITHIN THE INTERNAL REVENUE SERVICE

■ **Paragraph 1.** The authority citation for part 801 continues to read in part as follows:

Authority: 5 U.S.C. 9501 * * *

■ **Par. 2.** Section 801.5 is amended to read as follows:

§ 801.5 [The text of the proposed amendment to § 801.5 is the same as the text of § 801.5T published elsewhere in this issue of the **Federal Register**].

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 948

[SATS No.: WV-122-FOR; Docket ID: OSMRE-2013-0011; S1D1SSS08011000 SX066A00067F144S180110; S2D2SSS08011000SX066A00033 F14XS01520]

West Virginia Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSMRE), Interior.

ACTION: Proposed rule; reopening of the comment period.

SUMMARY: We are reopening the public comment period on a proposed