

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG-101689-16]

RIN 1545-BN25

**Requirement To Notify the IRS of Intent To Operate as a Section 501(c)(4) Organization****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the requirement, added by the Protecting Americans from Tax Hikes Act of 2015, that organizations must notify the IRS of their intent to operate under section 501(c)(4) of the Internal Revenue Code (Code). The text of those temporary regulations also serves as the text of these proposed regulations.

**DATES:** Comments and requests for a public hearing must be received by October 11, 2016.**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-101689-16), room 5205, Internal Revenue Service, PO 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-101689-16), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-101689-16).**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Chelsea Rubin at (202) 317-5800; concerning submission of comments and request for hearing, Regina Johnson at (202) 317-6901 (not toll-free numbers).**SUPPLEMENTARY INFORMATION:****Paperwork Reduction Act**

The collection of information contained in this notice of proposed rulemaking will be reviewed and, pending receipt and evaluation of public comments, approved by the Office of Management and Budget under control number 1545-2268 in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of

information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by September 12, 2016.

The collection of information is in § 1.506-1T(a)(2). The likely respondents are organizations described in section 501(c)(4) of the Code (section 501(c)(4) organizations). The collection of information in § 1.506-1T(a)(2) flows from section 506(b) of the Code, which requires a section 501(c)(4) organization to submit a notification including the following items of information: (1) The name, address, and taxpayer identification number of the organization; (2) the date on which, and the state under the laws of which, the organization was organized; and (3) a statement of the purpose of the organization. The temporary regulations provide that the notification must be submitted on Form 8976, "Notice of Intent to Operate Under Section 501(c)(4)," or its successor. In addition to the specific information required by statute, the temporary regulations require that an organization provide any additional information that may be specified in published guidance in the Internal Revenue Bulletin or in other guidance, such as forms or instructions, issued with respect to the notification. Form 8976 requires an organization to provide its annual accounting period to ensure that the statutorily-required items of information in the notification are correlated accurately within existing IRS systems. The burden for the collection of information in § 1.506-1T(a)(2)(i) through (iv) associated with the one-time submission of the notification will be reflected in the burden estimate for Form 8976.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by 26 U.S.C. 6103.

**Background and Explanation of Provisions**

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** contain amendments to the Income Tax Regulations (26 CFR part 1) that provide guidance relating to section 405 of the Protecting Americans from Tax Hikes Act of 2015 (Pub. L. 114-113, div. Q), regarding the new requirement that organizations must notify the IRS of their intent to operate under section 501(c)(4) of the Code. The text of those temporary regulations also serves as the text of these proposed regulations and the preamble to the temporary regulations explains the relevant provisions.

**Statement of Availability of IRS Documents**

For copies of recently issued revenue procedures, revenue rulings, notices, and other guidance published in the Internal Revenue Bulletin, please visit the IRS Web site at <http://www.irs.gov>.

**Special Analyses**

Certain IRS regulations, including this one, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed 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. It is hereby certified that the collection of information in these regulations will not have a significant impact on a substantial number of small entities. The collection of information is in § 1.506-1T(a)(2). The certification is based on the following:

Section 1.506-1T(a)(2) requires the notification to include only a few pieces of basic information: (1) The name, address, and taxpayer identification number of the organization; (2) the date on which, and the state or other jurisdiction under the laws of which, the organization was organized; (3) a statement of the purpose of the organization; and (4) such additional information as may be prescribed by published guidance in the Internal Revenue Bulletin or in other guidance, such as forms or instructions, issued with respect to the notification.

These requirements will have a minimal burden on section 501(c)(4) organizations submitting the notification, including small section 501(c)(4) organizations. The notification requires only basic information regarding the organization and, as such,

will require little time to submit. Moreover, the burden on small organizations is further minimized because the information is only required to be submitted once.

For these reasons, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. 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 its impact on small business.

### Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the **ADDRESSES** heading. The Treasury Department and the IRS request comments on all aspects of the proposed rules. All comments will be available at [www.regulations.gov](http://www.regulations.gov) or upon request.

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

### Drafting Information

The principal author of these regulations is Chelsea R. Rubin, Office of Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the Treasury Department and the IRS participated in their development.

### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

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

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

**Par. 2.** Section 1.506–1 is added to read as follows:

#### § 1.506–1 Organizations required to notify Commissioner of intent to operate under section 501(c)(4).

[The text of proposed § 1.506–1 is the same as the text for § 1.506–1T

published elsewhere in this issue of the **Federal Register**].

**John Dalrymple,**

*Deputy Commissioner for Services and Enforcement.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 63

[EPA–HQ–OAR–2010–0895; FRL–9948–86–OAR]

RIN 2060–AS90

### National Emission Standards for Hazardous Air Pollutants: Ferroalloys Production

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Reconsideration; proposed rule.

**SUMMARY:** On June 30, 2015, the Environmental Protection Agency (EPA) published the residual risk and technology review (RTR) final rule, establishing national emission standards for hazardous air pollutants (NESHAP) for the Ferroalloys Production source category. Subsequently, the EPA received two petitions for reconsideration of certain aspects of the final rule. The EPA is announcing reconsideration of and requesting public comment on three issues raised in the petitions for reconsideration, as detailed in the **SUPPLEMENTARY INFORMATION** section of this action. The three issues the EPA is reconsidering and seeking public comment on are the following: the polycyclic aromatic hydrocarbons (PAH) compliance testing frequency for furnaces that produce ferromanganese (FeMn); the use of the digital camera opacity technique (DCOT) for determining compliance with the shop building opacity standards; and the use of bag leak detection systems (BLDS) on positive pressure baghouses. The EPA is seeking comment only on these three issues and will not respond to comments addressing other issues or other provisions of the final rule. The EPA is not proposing any changes to the NESHAP in this document.

**DATES:** *Comments.* Comments must be received on or before August 26, 2016.

*Public Hearing.* If anyone contacts us requesting to speak at a public hearing by July 18, 2016, a public hearing will be held on July 27, 2016. If you are interested in attending the public hearing, contact Ms. Virginia Hunt at (919) 541–0832 or by email at

[hunt.virginia@epa.gov](mailto:hunt.virginia@epa.gov) to verify that a hearing will be held. If the EPA holds a public hearing, the EPA will keep the record of the hearing open for 30 days after completion of the hearing to provide an opportunity for submission of rebuttal and supplementary information.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–HQ–OAR–2010–0895, at <http://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be confidential business information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the Web, cloud, or other file sharing system). For additional submission methods, the full EPA public comment policy information about CBI, or multimedia submissions, and general guidance on making effective comments, please visit <http://www2.epa.gov/dockets/commenting-epa-dockets>.

*Instructions.* Direct your comments to Docket ID No. EPA–HQ–OAR–2010–0895. The EPA’s policy is that all comments received will be included in the public docket without change and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be CBI or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through <http://www.regulations.gov> or email. The <http://www.regulations.gov> Web site is an “anonymous access” system, which means the EPA will not know your identity or contact information unless you provide it in the body of your comment. If you submit an electronic comment through <http://www.regulations.gov>, the EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD–ROM you submit. If the EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, the EPA may not