FEDERAL REGISTER

Vol. 84  Monday,
No. 121  June 24, 2019

Part XII

Department of the Treasury

Unified Agenda
DEPARTMENT OF THE TREASURY

31 CFR Subtitles A and B

Semiannual Agenda

AGENCY: Department of the Treasury.

ACTION: Semiannual regulatory agenda.

SUMMARY: This notice is given pursuant to the requirements of the Regulatory Flexibility Act and Executive Order 12866 (“Regulatory Planning and Review”), which require the publication by the Department of a semiannual agenda of regulations.

FOR FURTHER INFORMATION CONTACT: The Agency contact identified in the item relating to that regulation.

SUPPLEMENTARY INFORMATION: The semiannual regulatory agenda includes regulations that the Department has issued or expects to issue and rules currently in effect that are under departmental or bureau review.

Beginning with the fall 2007 edition, the internet has been the primary medium for disseminating the Unified Agenda. The complete Unified Agenda will be available online at www.reginfo.gov and www.regulations.gov, in a format that offers users an enhanced ability to obtain information from the Agenda database. Because publication in the Federal Register is mandated for the regulatory flexibility agenda required by the Regulatory Flexibility Act (5 U.S.C. 602), Treasury’s printed agenda entries include only:

(1) Rules that are in the regulatory flexibility agenda, in accordance with the Regulatory Flexibility Act, because they are likely to have a significant economic impact on a substantial number of small entities; and

(2) Rules that have been identified for periodic review under section 610 of the Regulatory Flexibility Act.

Printing of these entries is limited to fields that contain information required by the Regulatory Flexibility Act’s Agenda requirements. Additional information on these entries is available in the Unified Agenda available on the internet.

The semiannual agenda of the Department of the Treasury conforms to the Unified Agenda format developed by the Regulatory Information Service Center (RISC).

Michael Briskin,
Deputy Assistant General Counsel for General Law and Regulation.

CUSTOMS REVENUE FUNCTION—PROPOSED RULE STAGE

<table>
<thead>
<tr>
<th>Sequence No.</th>
<th>Title</th>
<th>Regulation Identifier No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>168</td>
<td>Enforcement of Copyrights and the Digital Millennium Copyright Act</td>
<td>1515–AE26</td>
</tr>
</tbody>
</table>

CUSTOMS REVENUE FUNCTION—COMPLETED ACTIONS

<table>
<thead>
<tr>
<th>Sequence No.</th>
<th>Title</th>
<th>Regulation Identifier No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>169</td>
<td>Modernized Drawback</td>
<td>1515–AE23</td>
</tr>
</tbody>
</table>

INTERNAL REVENUE SERVICE—PROPOSED RULE STAGE

<table>
<thead>
<tr>
<th>Sequence No.</th>
<th>Title</th>
<th>Regulation Identifier No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>170</td>
<td>Section 42 Average Income Test</td>
<td>1545–BO92</td>
</tr>
</tbody>
</table>

DEPARTMENT OF THE TREASURY (TREAS)

Customs Revenue Function (CUSTOMS)

Proposed Rule Stage

168. Enforcement of Copyrights and the Digital Millennium Copyright Act

E.O. 13771 Designation: Not subject to, not significant.

Legal Authority: Not Yet Determined

Abstract: This rule amends the U.S. Customs and Border Protection (CBP) regulations pertaining to importations of merchandise that violate or are suspected of violating the copyright laws in accordance with title III of the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) and certain provisions of the Digital Millennium Copyright Act (DMCA).

Timetable:

<table>
<thead>
<tr>
<th>Action</th>
<th>Date</th>
<th>FR Cite</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPRM</td>
<td>06/00/19</td>
<td></td>
</tr>
</tbody>
</table>

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Charles Steuart, Chief, Intellectual Property Rights Branch, Department of the Treasury, Customs Revenue Function, Regulations and Rulings, Office of International Trade, U.S. Customs and Border Protection, 90 K Street NE, 10th Floor, Washington, DC 20229–1177, Phone: 202 325–0093, Fax: 202 325–0120, Email: charles.r.steuart@cbp.dhs.gov.

RIN: 1515–AE26

DEPARTMENT OF THE TREASURY (TREAS)

Customs Revenue Function (CUSTOMS)

Completed Actions

169. Modernized Drawback

E.O. 13771 Designation: Other.

Legal Authority: 19 U.S.C. 1313

Abstract: This rule amends the U.S. Customs and Border Protection (CBP) regulations by adding a new part 190 to implement changes to the drawback laws contained in the Trade Facilitation and Trade Enforcement Act of 2015. These regulations will codify the requirements under the amended drawback statute by, among other things, requiring claims be filed electronically, extending and standardizing timelines for filing claims, modifying record-keeping requirements, and establishing a new standard for substituting merchandise based on its
tariff classification. This document will also make technical corrections to ensure that the regulations are up-to-date and to make conforming changes to other regulations involving drawback.

**Completed:**

<table>
<thead>
<tr>
<th>Reason</th>
<th>Date</th>
<th>FR Cite</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final Rule</td>
<td>12/18/18</td>
<td>83 FR 64942</td>
</tr>
<tr>
<td>Final Rule With Exceptions Outlined in Rule Effective</td>
<td>12/17/18</td>
<td></td>
</tr>
<tr>
<td>Final Rule for Amendments Re: Drawback of Excise Taxes Effective</td>
<td>02/19/19</td>
<td></td>
</tr>
</tbody>
</table>

**DEPARTMENT OF THE TREASURY (TREAS)**

**Internal Revenue Service (IRS)**

**Proposed Rule Stage**

**170. Section 42 Average Income Test**

**E.O. 13771 Designation:** Not subject to, not significant.

**Legal Authority:** 26 U.S.C. 7805; 26 U.S.C. 42

**Abstract:** The Consolidated Appropriations Act of 2018 added a new applicable minimum set-aside test under section 42(g) of the Internal Revenue Code known as the average income test. This proposed regulation will implement requirements related to the average income test.

**Timetable:**

<table>
<thead>
<tr>
<th>Action</th>
<th>Date</th>
<th>FR Cite</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPRM .................</td>
<td>12/00/19</td>
<td></td>
</tr>
</tbody>
</table>

**Regulatory Flexibility Analysis Required:** Yes.

**Agency Contact:** Randy Mitchell, Phone: 202 863–6532, Email: randy.mitchell@cbp.dhs.gov. RIN: 1515–AE23

**BILLING CODE 9111–14–P**

**DEPARTMENT OF THE TREASURY (TREAS)**

**Internal Revenue Service (IRS)**

**Proposed Rule Stage**

**170. Section 42 Average Income Test**

**E.O. 13771 Designation:** Not subject to, not significant.

**Legal Authority:** 26 U.S.C. 7805; 26 U.S.C. 42

**Abstract:** The Consolidated Appropriations Act of 2018 added a new applicable minimum set-aside test under section 42(g) of the Internal Revenue Code known as the average income test. This proposed regulation will implement requirements related to the average income test.

**Timetable:**

<table>
<thead>
<tr>
<th>Action</th>
<th>Date</th>
<th>FR Cite</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPRM .................</td>
<td>12/00/19</td>
<td></td>
</tr>
</tbody>
</table>

**Regulatory Flexibility Analysis Required:** Yes.

**Agency Contact:** Dillon J. Taylor, Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Room 5107, Washington, DC 20224, Phone: 202 317–4137, Fax: 855 591–7867, Email: dillon.j.taylor@irs.counsel.treas.gov. RIN: 1545–BO92

[FR Doc. 2019–11942 Filed 6–21–19; 8:45 am]

**BILLING CODE 4810–01–P**