

recommended decision to the Appeals Council for decision. The administrative law judge, or an attorney advisor under § 404.942 or 416.1442 of this chapter, or an administrative appeals judge under § 404.956 or 416.1456 of this chapter, must base the hearing decision on the preponderance of the evidence offered at the hearing or otherwise included in the record.

■ 38. Revise § 422.205 to read as follows:

**§ 422.205 Proceedings before the Appeals Council.**

(a) *Appeals Council hearing decisions.* Appeals Council decisions and dismissals issued on hearing requests removed under §§ 404.956 and 416.1456 of this chapter and decisions and dismissals described in §§ 422.203(c) require one Appeals Council member signature. Requests for review of hearing decisions issued by the Appeals Council may be filed pursuant to §§ 404.968 and 416.1468 of this chapter and paragraph (b) of this section.

(b) *Appeals Council review.* Any party to a hearing decision or dismissal may request a review of such action by the Appeals Council. This request may be made on Form HA-520, Request for Review of Hearing Decision/Order, or by any other writing specifically requesting review. Form HA-520 may be obtained from any Social Security district office or branch office, or at any other office where a request for a hearing may be filed. (For time and place of filing, see §§ 404.968 and 416.1468 of this chapter.)

(c) *Review of a hearing decision, dismissal, or denial.* The denial of a request for review of a hearing decision concerning a determination under § 422.203(a)(1) shall be by such appeals officer or appeals officers or by such member or members of the Appeals Council as may be designated in the manner prescribed by the Chair or Deputy Chair. The denial of a request for review of a hearing dismissal, the dismissal of a request for review, the denial of a request for review of a hearing decision whenever such hearing decision after such denial would not be subject to judicial review as explained in § 422.210(a), or the refusal of a request to reopen a hearing or Appeals Council decision concerning a determination under § 422.203(a)(1) shall be by such member or members of the Appeals Council as may be designated in the manner prescribed by the Chair or Deputy Chair.

(d) *Appeals Council review panel.* Whenever the Appeals Council reviews a hearing decision under §§ 404.967,

404.969, 416.1467, or 416.1469 of this chapter and the claimant does not appear personally or through representation before the Appeals Council to present oral argument, such review will be conducted by a panel of not less than two members of the Appeals Council designated in the manner prescribed by the Chair or Deputy Chair of the Appeals Council. In the event of disagreement between a panel composed of only two members, the Chair or Deputy Chair, or his or her delegate, who must be a member of the Appeals Council, shall participate as a third member of the panel. When the claimant appears in person or through representation before the Appeals Council in the location designated by the Appeals Council, the review will be conducted by a panel of not less than three members of the Appeals Council designated in the manner prescribed by the Chair or Deputy Chair. Concurrence of a majority of a panel shall constitute the decision of the Appeals Council unless the case is considered as provided under paragraph (e) of this section.

(e) *Appeals Council meetings.* On call of the Chair, the Appeals Council may meet en banc or a representative body of Appeals Council members may be convened to consider any case arising under paragraph (c) or (d) of this section. Such representative body shall be comprised of a panel of not less than five members designated by the Chair as deemed appropriate for the matter to be considered. The Chair or Deputy Chair shall preside, or in his or her absence, the Chair shall designate a member of the Appeals Council to preside. A majority vote of the designated panel, or of the members present and voting, shall constitute the decision of the Appeals Council.

(f) *Temporary assignments of ALJs.* The Chair may designate an administrative law judge to serve as a member of the Appeals Council for temporary assignments. An administrative law judge shall not be designated to serve as a member on any panel where such panel is conducting review on a case in which such individual has been previously involved.

■ 39. Amend § 422.210 by revising paragraph (a) and adding paragraph (e) to read as follows:

**§ 422.210 Judicial review.**

(a) *General.* A claimant may obtain judicial review of a decision by an administrative law judge or administrative appeals judge if the Appeals Council has denied the claimant's request for review, or of a

decision by the Appeals Council when that is the final decision of the Commissioner. A claimant may also obtain judicial review of a reconsidered determination, or of a decision of an administrative law judge or an administrative appeals judge, where, under the expedited appeals procedure, further administrative review is waived by agreement under § 404.926 or 416.1426 of this chapter or as appropriate. There are no amount-in-controversy limitations on these rights of appeal.

\* \* \* \* \*

(e) *Appeals Council review panel after Federal court remand.* When the Appeals Council holds a hearing under § 404.983 or 416.1483 of this chapter, such hearing will be conducted and a decision will be issued by a panel of not less than two members of the Appeals Council designated in the manner prescribed by the Chair or Deputy Chair of the Appeals Council. When the Appeals Council issues a decision under §§ 404.983 and 416.1483 of this chapter without holding a hearing, a decision will be issued by a panel of not less than two members of the Council designated in the same manner prescribed by the Chair or Deputy Chair of the Council. In the event of disagreement between a panel composed of only two members, the Chair or Deputy Chair, or his or her delegate, who must be a member of the Council, shall participate as a third member of the panel.

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-102508-16]

RIN 1545-BN28

**Guidance Under Section 6033 Regarding the Reporting Requirements of Exempt Organizations; Hearing**

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

**ACTION:** Proposed rule; notice of hearing.

**SUMMARY:** This document provides a notice of public hearing on proposed regulations that would update information reporting regulations under section 6033 that are generally applicable to organizations exempt from tax under section 501(a) to reflect statutory amendments and certain grants of reporting relief announced through subregulatory guidance that

have been made since the current regulations were adopted, particularly with respect to tax-exempt organizations required to file an annual Form 990 or 990-EZ information return.

**DATES:** The public hearing is being held on Friday, February 7, 2020, at 10:00 a.m. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Friday, January 17, 2020. If no outlines are received by January 17, 2020, the public hearing will be cancelled.

**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building.

Send Submissions to CC:PA:LPD:PR (REG-102508-16), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-102508-16), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-102508-16).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Office of the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes) at (202) 317-3150; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing, Regina Johnson at (202) 317-6901 (not toll-free numbers) or [fdms.database@irs.counsel.treas.gov](mailto:fdms.database@irs.counsel.treas.gov).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-102508-16) that was published in the **Federal Register** on Tuesday, September 10, 2019 (84 FR 47447).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by December 9, 2019, must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Friday, January 17, 2020.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the

schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or by contacting the Publications and Regulations Branch at (202) 317-6901 (not a toll-free number).

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

**Crystal Pemberton,**

*Senior Federal Register Liaison, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[Docket No. USCG-2019-0687]

RIN 1625-AA09

#### Drawbridge Operation Regulation; Illinois Waterway, Pearl, IL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard is proposing to modify operations for the Kansas City Southern Railroad Drawbridge across the Illinois Waterway at Mile 43.2 near Pearl, Illinois by designating it as a remotely operated drawbridge. This proposed action is intended to maintain navigational safety while increasing operational efficiency of the Kansas City Southern Railroad Drawbridge. We invite your comments on this proposed rulemaking.

**DATES:** Comments and related material must reach the Coast Guard on or before February 18, 2020.

**ADDRESSES:** You may submit comments identified by docket number USCG-2019-0687 using Federal e-Rulemaking Portal at <http://www.regulations.gov>.

See the "Public Participation and Request for Comments" portion of the **SUPPLEMENTARY INFORMATION** section below for instructions on submitting comments.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this proposed rule, call or email Mr. Eric Washburn, Bridge Administrator, Western Rivers,

(314) 269-2378, email [Eric.Washburn@uscg.mil](mailto:Eric.Washburn@uscg.mil).

#### SUPPLEMENTARY INFORMATION:

##### I. Table of Abbreviations

CFR Code of Federal Regulations  
DHS Department of Homeland Security  
FR Federal Register  
OMB Office of Management and Budget  
NPRM Notice of Proposed Rulemaking (Advance, Supplemental)  
§ Section  
U.S.C. United States Code

##### II. Background, Purpose and Legal Basis

On March 09, 2019, Kansas City Southern requested approval to operate the Kansas City Southern Railroad Drawbridge remotely. A subsequent Coast Guard Remote Operations Case Report found no objections to the change from local waterway users, and recommended the change be forwarded for District Commander approval in accordance with 33 CFR 117.42.

The purpose of this rulemaking is to improve safety and operations for river and rail traffic as well as the workers who conduct the operations and improve the bridge operating efficiency.

##### III. Discussion of Proposed Rule

The Coast Guard is proposing to establish remote operating procedures for the Kansas City Southern Railroad Drawbridge across the Illinois Waterway at Mile 43.2 near Pearl, Illinois in 33 CFR 117.393. The draw span is currently maintained in the fully open position and train operators close the draw span to allow trains to pass. This proposed rule would establish a method of remote operation and communication between vessels and bridge closure personnel that would improve the flow of marine traffic, and enhance safety by leveraging remote sensing units to prevent unexpected closures.

##### IV. Regulatory Analyses

We developed this proposed rule after considering numerous statutes and Executive Orders related to rulemaking. Below we summarize our analyses based on these statutes and Executive Orders and we discuss First Amendment rights of protestors.

###### A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits. Executive Order 13771 directs agencies to control regulatory costs through a budgeting process. This NPRM has not