

entries in numerical order to read in part as follows:

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

\* \* \* \* \*

Section 301.6402–2(g) also issued under section 6402(n).

\* \* \* \* \*

■ **Par. 2.** Section 6402–2 is amended by:

■ 1. Redesignating paragraph (g) as paragraph (h) and adding new paragraph (g).

■ 2. Revising the paragraph heading of newly redesignated paragraph (h) and adding a sentence at the end of the paragraph.

The additions and revisions read as follows:

**§ 301.6402–2 Claims for credit or refund.**

\* \* \* \* \*

(g) *Misdirected direct deposit refund*—(1) *Definition.* The term *misdirected direct deposit refund* includes any refund of an overpayment of tax that is disbursed as a direct deposit but is not deposited into the account designated on the claim for refund to receive the direct deposit refund. A misdirected direct deposit refund does not include any amount that is credited or offset pursuant to the law in effect immediately prior to the direct deposit being disbursed.

(2) *Procedures for reporting a misdirected direct deposit refund*—(i) *In general.* A taxpayer or a taxpayer's authorized representative may report to the IRS that the taxpayer never received a direct deposit refund and request a replacement refund. The report must include the name of the taxpayer who requested the refund, the taxpayer identification number of the taxpayer, the taxpayer's mailing address, the type of return to which the refund is related, the account number and routing number that the taxpayer requested the refund be directly deposited into, and any other information necessary to locate the misdirected direct deposit refund.

(ii) *How to report a misdirected direct deposit refund.* A reporting described in paragraph (g)(2)(i) of this section may be made in the following ways:

(A) By calling the IRS;

(B) On the form prescribed by the IRS and in accordance with the applicable publications, instructions, or other appropriate guidance;

(C) By contacting the Office of the Taxpayer Advocate by telephone, by mail, facsimile, or in person; or

(D) By submitting the appropriate form in person at a Taxpayer Assistance Center.

(3) *Procedures for coordination with financial institutions*—(i) *Identification of the account that received the*

*misdirected direct deposit refund.* If the IRS receives a report described in paragraph (g)(2)(ii) of this section and confirms that the refund described in the report was issued as a direct deposit, the IRS will initiate a refund trace to request the assistance of the Department of the Treasury's Bureau of the Fiscal Service. In accordance with its own procedures, the Bureau of the Fiscal Service coordinates with the financial institution that holds directly or indirectly the deposit account into which the refund was made, requesting from the financial institution such information as is necessary to identify whether the financial institution received the refund; whether the financial institution returned, or will return, the refund to the IRS, or if no funds are available for return; whether a deposit was made into the account designated on the claim for refund; and the identity of the deposit account owner to whom the deposit was disbursed.

(ii) *Coordination to recover the amounts transferred.* Recovery of the misdirected direct deposit refund from a financial institution shall follow the procedures established by the Bureau of the Fiscal Service. The Bureau of the Fiscal Service shall request the return of the misdirected direct deposit refund from the financial institution that received it. The IRS may contact the financial institution directly to recover the misdirected direct deposit refund.

(4) *Issuance of replacement refund.* When the IRS has determined that a misdirected direct deposit refund has occurred, the IRS will issue a replacement refund in the full amount of the refund that was misdirected. The replacement refund may be issued as a direct deposit or as a paper check sent to the taxpayer's last known address.

(5) *Applicability of this paragraph (g) to missing refunds.* The provisions of paragraphs (g)(2) through (3)(i) of this section should be used for any refund that was disbursed as a direct deposit and that the taxpayer reports as missing. For example, although a refund that was deposited into an incorrect bank account because the taxpayer transposed two digits in their bank account number is not considered to be a misdirected direct deposit refund, the provisions of paragraphs (g)(2) through (3)(i) of this section should be used. If the application of these procedures results in an amount recovered by the IRS, the recovered amount will be refunded or credited as allowed by law.

\* \* \* \* \*

(h) *Applicability dates.* \* \* \* Paragraph (g) of this section applies to

claims for refund filed after [DATE THE FINAL REGULATIONS ARE PUBLISHED IN THE **Federal Register**].

**Sunita Lough,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2019–27653 Filed 12–19–19; 4:15 pm]

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## POSTAL REGULATORY COMMISSION

### 39 CFR Part 3017

[Docket No. RM2020–3; Order No. 5353]

#### Procedures Related to Commission Views

**AGENCY:** Postal Regulatory Commission.

**ACTION:** Proposed rule.

**SUMMARY:** The Commission proposes revisions to its rules related to the Commission's process for developing views submitted to the Secretary of State on certain international mail matters. The Commission invites public comment on the propose rules.

**DATES:** *Comments are due:* January 22, 2020.

**ADDRESSES:** For additional information, Order No. 5353 can be accessed electronically through the Commission's website at <https://www.prc.gov>. Submit comments electronically via the Commission's Filing Online system at <http://www.prc.gov>. Those who cannot submit comments electronically should contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section by telephone for advice on filing alternatives.

**FOR FURTHER INFORMATION CONTACT:** David A. Trissell, General Counsel, at 202–789–6820.

#### SUPPLEMENTARY INFORMATION:

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#### I. Relevant Statutory Requirements

Section 407(c)(1) of title 39 of the United States Code requires that the Secretary of State, before concluding a treaty, convention, or amendment establishing a market dominant rate or classification, request the Commission's views on the consistency of such rate or classification with the modern rate-setting criteria of 39 U.S.C. 3622. Commission views entail the review and analysis of numerous proposals from the UPU or its member countries, which are typically posted on the UPU website pursuant to a series of deadlines that

begin about 6 months before a Congress convenes.

## II. Background

In Docket No. RM2015–14, the Commission adopted rules formalizing its procedures related to Commission views submitted pursuant to 39 U.S.C. 407(c)(1).<sup>1</sup> The adopted rules reflected the Commission's commitment to both transparency and improved public accessibility by establishing dockets that informed the public about the availability of relevant proposals, Commission views, and other related documents, and by allowing all documents to be incorporated into one comprehensive record.

## III. Basis and Purpose of Proposed Rules

In the years since the procedures related Commission views were established, the Commission has participated in both traditional UPU Congresses as well as two extraordinary Congresses. In light of that experience, the Commission is proposing minor improvements to enhance transparency and accountability within the Commission views process as well as to improve the accessibility of relevant proposals, Commission views, and related documents. The proposed rules make clarifying changes that are intended to better reflect the Commission's procedures related to the posting of relevant proposals and Commission views.

## IV. Proposed Rules

### List of Subjects for 39 CFR Part 3017

Administrative practice and procedure, Postal Service, Treaties.

For the reasons stated in the preamble, the Commission proposes to amend chapter III of title 39 of the Code of Federal Regulations as follows:

- 1. Revise part 3017 to read as follows:

### PART 3017—PROCEDURES RELATED TO COMMISSION VIEWS

Sec.

- 3017.1 Definitions in this part.
- 3017.2 Purpose.
- 3017.3 Establishment and scope of docket.
- 3017.4 Comment deadline(s).
- 3017.5 Issuance of Commission views.

**Authority:** 39 U.S.C. 407; 503.

#### § 3017.1 Definitions in this part.

(a) *Commission views* refers to the opinion the Commission provides to the Secretary of State pursuant to 39 U.S.C.

407(c)(1) on the consistency of a relevant proposal with modern rate regulation.

(b) *Modern rate regulation* refers to the standards and criteria the Commission has established pursuant to 39 U.S.C. 3622.

(c) *Relevant proposal* means a proposed change to a treaty, convention, or amendment that establishes a market dominant rate or classification.

#### § 3017.2 Purpose.

The rules in this part are intended to facilitate public participation in, and promote the transparency of, the development of Commission views.

#### § 3017.3 Establishment and scope of docket.

(a) On or about 150 days before a Universal Postal Union Congress convenes or such advance time as the Commission determines for any other 39 U.S.C. 407(c)(1) matter, the Commission shall establish a docket in order to solicit public comments as part of the development of Commission views.

(b) The Commission shall post relevant proposals in the applicable docket established pursuant to paragraph (a) of this section and may also include other materials related to the development of Commission views, such as other documents or related actions.

(c) Public comments should focus on the specific relevant proposals posted by the Commission and the general principles that should guide the development of Commission views as well as any other materials posted in the applicable docket pursuant to paragraph (b) of this section.

(d) The Commission shall arrange for publication in the **Federal Register** of the notice establishing each docket authorized under this part.

#### § 3017.4 Comment deadline(s).

(a) The Commission shall establish a deadline for comments upon establishment of the docket that is consistent with timely submission of Commission views to the Secretary of State. The Commission may establish other deadlines for comments as appropriate.

(b) The Commission may suspend or forego solicitation of comments if it determines that such solicitation is not consistent with timely submission of Commission views to the Secretary of State.

#### § 3017.5 Commission views.

(a) The Commission will review timely filed comments responding to a Commission solicitation pursuant to

§ 3017.3(a) prior to submitting its views to the Secretary of State.

(b) After Commission views are developed, the Commission shall post Commission views in the applicable docket established pursuant to § 3017.3(a) and submit Commission views to the Secretary of State pursuant to 39 U.S.C. 407(c)(1).

By the Commission.

**Ruth Ann Abrams,**

*Acting Secretary.*

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 320

[EPA–HQ–OLEM–2019–0087; FRL–10003–10–OLEM]

RIN 2050–AH06

### Financial Responsibility Requirements Under CERCLA Section 108(b) for Facilities in the Petroleum and Coal Products Manufacturing Industry

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA (or the Agency) is proposing to not impose financial responsibility requirements for facilities in the Petroleum and Coal Products Manufacturing industry under Section 108(b) of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). Section 108(b) addresses the promulgation of regulations that require classes of facilities to establish and maintain evidence of financial responsibility consistent with the degree and duration of risk associated with the production, transportation, treatment, storage, or disposal of hazardous substances.

**DATES:** Comments must be received on or before February 21, 2020.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA–HQ–OLEM–2019–0087, at <http://www.regulations.gov>. Follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from *Regulations.gov*. 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

<sup>1</sup> See generally, Docket No. RM2015–14, Order Adopting Final Rules on Procedures Related to Commission Views, December 20, 2015 (Order No. 2960).