Submission of Comments: Taxpayers are strongly encouraged to submit comments electronically via the Federal eRulemaking Portal at www.regulations.gov (type IRS Review of Regulatory and Other Relief to Support Economic Recovery in the search field on the regulations.gov homepage to find this notice and submit comments). Alternatively, taxpayers may mail comments to: Internal Revenue Service, Attn: CC:PA: LPD:PR (IRS Review of Regulatory Relief) Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. The IRS expects to have limited personnel available to process public comments that are submitted on paper through the mail. Any comments submitted on paper will be considered to the extent practicable.

Public Inspection of Comments: In general, all comments received will be available for public inspection on www.regulations.gov. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn.

FOR FURTHER INFORMATION CONTACT: Kevin Gillin, IRS Office of Chief Counsel, Procedure and Administration, (202) 317–5403.

SUPPLEMENTARY INFORMATION: On May 19, 2020, the President signed Executive Order 13924, Executive Order on Regulatory Relief to Support Economic Recovery. Section 6 of the Order directs agencies to “consider the principles of fairness in administrative enforcement and adjudication and to consider rescinding, modifying, or waiving any regulations and other requirements that may inhibit the ongoing economic recovery from the Coronavirus Disease 2019 (COVID–19) pandemic “consistent with applicable law and as they deem appropriate in the context of particular statutory and regulatory programs and the policy considerations identified in section 1 of this order.”

Since the onset of COVID–19, and consistent with E.O. 13924, the Internal Revenue Service has taken numerous steps to adjust its compliance and enforcement practices to provide relief to individual and business taxpayers affected by the pandemic. The IRS has issued guidance in the Internal Revenue Bulletin designed to provide relief from statutory and regulatory requirements. In a series of Notices issued pursuant to I.R.C. § 7508A, the IRS postponed deadlines for filing tax returns and making tax payments and extended the deadlines for other time sensitive acts. See, e.g., Notice 2020–18, Notice 2020–20, and Notice 2020–23. The IRS also provided regulatory relief such as in Notice 2020–25, which sought to maintain liquidity and stability in markets by expanding the circumstances and time periods in which a tax-exempt bond that is purchased by its state or local governmental issuer is treated as continuing in effect without resulting in a reissuance or retirement of the purchased tax-exempt bond. In May, the IRS also announced its People First Initiative to pause compliance and enforcement activity with respect to millions of American taxpayers by suspending the issuance of liens and levies, suspending payment dates under installment agreements, and postponing the initiation of new compliance actions. Most recently, the IRS announced additional relief options available to assist taxpayers experiencing financial difficulties which include abating penalties where appropriate, extending payment plans, expanding access to installment agreements, and providing relief for taxpayers having difficulty meeting the terms of previously accepted offers to settle tax debts. The IRS facilitated taxpayer communication with the IRS by allowing the use of images of signatures and digital signatures by taxpayers on statements and forms collected by the IRS outside of standard filing processes and the transmittal of communications by electronic facsimile and other secure electronic means. The IRS set out procedures allowing taxpayers to electronically fax forms (new IRS Form 7200) seeking claims for advance payments of the family and sick leave credits provided for by sections 7001 through 7004 of the Families First Coronavirus Response Act, Public Law 116–127, 134 Stat. 178 (Families First Act) and claims for refund due to carryback of net operating losses and alternative minimum tax under sections 2303 and 2305 of the Coronavirus Aid, Relief, and Economic Security Act, Public Law 116–136, 134 Stat. 281 (CARES Act) so that the IRS could expedite processing of these refund claims. To expedite taxpayer requests for pre-enforcement rulings, the IRS issued Revenue Procedure 2020–29 allowing taxpayers to submit requests for advice such as letter rulings by electronic means and encouraged

taxpayers to seek expedited consideration of ruling requests if they faced a compelling need related to COVID–19.

Further supporting the relief from compliance and enforcement actions referenced above, the IRS continues to implement processes and procedures, consistent with the direction in section 6 of E.O. 13924, to promote fairness in administrative enforcement and adjudication. As part of its implementation of the Taxpayer First Act, Public Law 116–25, 133 Stat. 981 (TFA), the IRS adopted procedures designed to ensure the independence of the IRS Independent Office of Appeals (Appeals). Appeals is an independent function within the IRS that performs quasi-adjudicative functions by seeking to resolve a wide variety of disputes regarding enforcement of the Internal Revenue Code in a fair and impartial manner. See 26 U.S.C. 7803(e) (enacted by section 1001 of the TFA). These procedures, mandated by 26 U.S.C. 7803(e)(7)(A), provide most taxpayers with a copy of their administrative examination file prior to any hearing with Appeals. The IRS has also taken steps to ensure the independence of Appeals’ determinations by, whenever possible, providing legal advice to Appeals from attorneys in the Office of Chief Counsel working independently from those who may have assisted in developing the case. See 26 U.S.C. 7803(e)(5)(A)(ii). To encourage transparency in the administrative process even before a case reaches Appeals, the IRS created a “Respond Directly” program that directs employees to provide access to open case files without requiring taxpayers to file a formal request under the Freedom of Information Act.

The IRS operates under an extensive regime of statutory provisions that ensure prompt and fair administrative enforcement. As required by section 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998, Public Law 105–206, 112 Stat. 685 (RRA ’98), IRS employee performance metrics and compensation structures incentivize excellence, accuracy, integrity, efficiency, and fairness in the application of the law by prohibiting the use of records of tax enforcement results to evaluate employees. RRA ’98 also created new collection due process rights that provide notice to taxpayers and an opportunity for independent review by the Office of Appeals, as well as judicial review, of IRS enforcement decisions to file a Notice of Federal Tax Lien or undertake a levy action. The IRS has also adopted principles that promote fair administrative enforcement. In a “Taxpayer Bill of Rights,” the IRS has outlined all of the rights provided in the Internal Revenue Code when dealing with the IRS, including the right to be informed, the right to challenge IRS determinations in an independent forum, and the right to a fair and just tax system. The Taxpayer Bill of Rights is prominently displayed as part of IRS Publication 1, Your Rights as a Taxpayer, which is regularly included with IRS correspondence with taxpayers.

The above is just a sample of the numerous actions taken by the IRS thus far to assist taxpayers affected by COVID–19. The IRS will continue to review all temporary actions taken in response to COVID–19, including those outlined above, to determine whether those actions should become permanent to promote economic recovery. The IRS also welcomes comments from taxpayers on additional measures that might assist those affected by the COVID–19 pandemic and further aid in the ongoing economic recovery from the pandemic.


Sunita Lough,
Deputy Commissioner, Services and Enforcement.

SUPPLEMENTARY INFORMATION: This is a summary of the Commission’s document, Report No. 3159, released October 22, 2020. The full text of the Petition can be accessed online via the Commission’s Electronic Comment Filing System at: http://apps.fcc.gov/ecfs/. The Commission will not send a Congressional Review Act (CRA) submission to Congress or the Government Accountability Office pursuant to the CRA, 5 U.S.C. 801 (a)(1)(A), because no rules are being adopted by the Commission.

Subject: Implementation of the National Suicide Hotline Improvement Act of 2018, FCC 20–100, published 85 FR 57767, September 16, 2020 in WC Docket No. 18–336. This document is being published pursuant to 47 CFR 1.429(e). See also 47 CFR 1.4(b)(1) and 1.429(f), (g).

Number of Petitions Filed: 1. Federal Communications Commission.

Marlene Dortch,
Secretary, Office of the Secretary.

[FR Doc. 2020–25240 Filed 11–13–20; 4:15 pm]
BILLING CODE 6712–01–P

DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration

50 CFR Part 648

[Docket No. 201110–0300; RTID 0648–XX006]

Fisheries of the Northeastern United States; Summer Flounder, Scup, and Black Sea Bass 2021 Specifications

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Proposed rule; request for comments.

SUMMARY: NMFS proposes revised 2021 specifications for the summer flounder, scup, and black sea fisheries. The implementing regulations for the Summer Flounder, Scup, and Black Sea Bass Fishery Management Plan require us to publish specifications for the upcoming fishing year for each of these species and to provide an opportunity for public comment. The proposed specifications are intended to establish allowable harvest levels for these species that will prevent overfishing, consistent with the most recent scientific information.

DATES: Comments must be received on or before December 2, 2020.

FOR FURTHER INFORMATION CONTACT: Jamie McCoy, Wireline Competition Bureau, (202) 418–2320.