

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.

FINANCIAL CRIMES ENFORCEMENT NETWORK—PROPOSED RULE STAGE

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FINANCIAL CRIMES ENFORCEMENT NETWORK—FINAL RULE STAGE

Sequence No.	Title	Regulation Identifier No.
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177	Requirements for Certain Transactions Involving Convertible Virtual Currency or Digital Assets	1506–AB47
178	Section 6212. Pilot Program on Sharing of Information Related to Suspicious Activity Reports Within a Financial Group.	1506–AB51

CUSTOMS REVENUE FUNCTION—FINAL RULE STAGE

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**DEPARTMENT OF THE TREASURY
(TREAS)***Financial Crimes Enforcement Network
(FINCEN)*

Proposed Rule Stage

171. Clarification of the Requirement To Collect, Retain, and Transmit Information on Transactions Involving Convertible Virtual Currencies and Digital Assets With Legal Tender Status [1506–AB41]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1959; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: The Board of Governors of the Federal Reserve System and FinCEN (collectively, the “Agencies”) intend to issue a revised proposal to clarify the meaning of “money” as used in the rules implementing the Bank Secrecy Act requiring financial institutions to collect, retain, and transmit information on certain funds transfers and transmittals of funds. The Agencies intend that the revised proposal will ensure that the rules apply to domestic and cross-border transactions involving convertible virtual currency, which is a medium of exchange (such as cryptocurrency) that either has an equivalent value as currency, or acts as a substitute for currency, but lacks legal tender status. The Agencies further intend that the revised proposal will clarify that these rules apply to domestic and cross-border transactions involving digital assets that have legal tender status.

Timetable:

Action	Date	FR Cite
NPRM	10/27/20	85 FR 68005
NPRM Comment Period End.	11/27/20	
Second NPRM	12/00/22	
Second NPRM Comment Period End.	02/00/23	

Regulatory Flexibility Analysis

Required: Yes.

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, Phone: 800 767–2825, Email: frc@fincen.gov.

RIN: 1506–AB41

172. Section 6403. Corporate Transparency Act [1506–AB49]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1959; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: On December 8, 2021, FinCEN issued a Notice of Proposed Rulemaking (NPRM) entitled

“Beneficial Ownership Information Reporting Requirements.” This related to one of the subjects of FinCEN’s Advance Notice of Proposed Rulemaking (ANPRM) entitled “Beneficial Ownership Information Reporting Requirements,” issued on April 5, 2021, which was prompted by the Corporate Transparency Act (Sections 6401–6403 of the Anti-Money Laundering Act of 2020 (the AML Act)). Section 6403 amends the Bank Secrecy Act by adding new Section 5336 to title 31 of the United States Code. New Section 5336 requires FinCEN to issue rules that: (i) require reporting companies to submit certain information about the individuals who are beneficial owners of those entities and the individuals who formed or registered those entities; (ii) establish a mechanism for issuing FinCEN identifiers to entities and individuals that request them; (iii) require FinCEN to maintain the information in a confidential, secure non-public database; and (iv) authorize FinCEN to disclose the information to certain government agencies and financial institutions for purposes specified in the legislation and subject to protocols to protect the confidentiality of the information. Section 5336 requires that the beneficial ownership information (BOI) reporting regulation for legal entities (the “reporting regulation”), be published in final form by January 1, 2022. Section 6403(d) of the Corporate Transparency Act requires FinCEN also to revise its customer due diligence requirements for financial institutions to account for the changes created by FinCEN’s compliance with these other requirements, and requires that these revisions be finalized within one year after the effective date of the reporting regulation. The ANPRM solicited comments on a wide range of questions that concerned three rulemaking actions: (i) the reporting regulation, (ii) an access regulation focused on authorizing FinCEN disclosure of BOI and establishing confidentiality protections for BOI being accessed, and (iii) revisions to the CDD requirements. The NPRM published on December 8, 2021 addressed only the first of these actions, but the comments FinCEN received related to all three subjects, as well as addressing issues that concerned the interaction of the three regulatory actions and the shape and functionality of the database that will be populated with the information reported under Section 5336. FinCEN is reviewing these comments and considering the timing and sequence of the regulatory actions it will take to fulfill the requirements of

Section 5336 in light of the issues of regulatory interaction that the comments raise.

Timetable:

Action	Date	FR Cite
ANPRM	04/05/21	86 FR 17557
ANPRM Comment Period End.	05/05/21	
NPRM	12/08/21	86 FR 69920
NPRM Comment Period End.	02/07/22	
Analyzing Comments.	06/00/22	

Regulatory Flexibility Analysis

Required: Yes.

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, Phone: 800 767–2825, Email: frc@fincen.gov.

RIN: 1506–AB49

173. Section 6110. Bank Secrecy Act Application to Dealers in Antiquities and Assessment of Bank Secrecy Act Application to Dealers in Arts [1506–AB50]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1959; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking in order to implement Section 6110 of the Anti-Money Laundering Act of 2020 (the AML Act). This section amends the Bank Secrecy Act (31 U.S.C. 5312(a)(2)) to include as a financial institution a person engaged in the trade of antiquities, including an advisor, consultant, or any other person who engages as a business in the solicitation or the sale of antiquities, subject to regulations prescribed by the Secretary of the Treasury. The section further requires the Secretary of the Treasury to issue proposed rules to implement the amendment within 360 days of enactment of the AML Act.

Timetable:

Action	Date	FR Cite
ANPRM	09/24/21	86 FR 53021
ANPRM Comment Period End.	10/25/21	
NPRM	01/00/23	
NPRM Comment Period End.	03/00/23	

Regulatory Flexibility Analysis

Required: Yes.

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, Phone: 800 767–2825, Email: frc@fincen.gov.

RIN: 1506-AB50

174. Section 6101. Establishment of National Exam and Supervision Priorities [1506-AB52]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1959; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking to implement Section 6101 of the Anti-Money Laundering Act of 2020 (the AML Act). That section, among other things, amends section 5318(h) to title 31 of the United States Code to: (1) require financial institutions to establish countering the financing of terrorism (CFT) in addition to AML programs; (2) require FinCEN to establish national AML/CFT priorities and, as appropriate, promulgate implementing regulations within 180 days of the issuance of those priorities; and (3) provide that the duty to establish, maintain, and enforce a Bank Secrecy Act AML/CFT program remains the responsibility of, and must be performed by, persons in the United States who are accessible to, and subject to oversight and supervision by, the Secretary of the Treasury and the appropriate Federal functional regulator. Additionally, FinCEN intends to propose other changes, including regulatory amendments to establish that all financial institutions subject to an AML/CFT program requirement must maintain an effective and reasonably designed AML/CFT program, and that such a program must include a risk assessment process.

Timetable:

Action	Date	FR Cite
NPRM	07/00/22	
NPRM Comment Period End.	09/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, *Phone:* 800 767-2825, *Email:* frc@fincen.gov.

RIN: 1506-AB52

175. Real Estate Transaction Reports and Records [1506-AB54]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1959; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN will issue a Notice of Proposed Rulemaking (NPRM) to propose a rule to address money laundering threats in the U.S. real estate sector.

Timetable:

Action	Date	FR Cite
ANPRM	12/08/21	86 FR 69589
ANPRM Comment Period End.	02/07/22	
NPRM	11/00/22	
NPRM Comment Period End.	01/00/23	

Regulatory Flexibility Analysis

Required: Yes.

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, *Phone:* 800 767-2825, *Email:* frc@fincen.gov.

RIN: 1506-AB54

DEPARTMENT OF THE TREASURY (TREAS)

Financial Crimes Enforcement Network (FINCEN)

Final Rule Stage

176. Amendments of the Definition of Broker or Dealer in Securities (Crowd Funding) [1506-AB36]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1959; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5332

Abstract: FinCEN is finalizing amendments to the regulatory definitions of “broker or dealer in securities” under the regulations implementing the Bank Secrecy Act. The changes are intended to expand the current scope of the definitions to include funding portals. In addition, these amendments would require funding portals to implement policies and procedures reasonably designed to achieve compliance with all of the Bank Secrecy Act requirements that are currently applicable to brokers or dealers in securities. The rule to require these organizations to comply with the Bank Secrecy Act regulations is intended to help prevent money laundering, terrorist financing, and other financial crimes.

Note: This is not a new requirement; it replaces RINs 1506-AB24 and 1506-AB29.

Timetable:

Action	Date	FR Cite
NPRM	04/04/16	81 FR 19086
NPRM Comment Period End.	06/03/16	
Final Action	05/00/23	

Regulatory Flexibility Analysis

Required: Yes.

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement

Network, P.O. Box 39, Vienna, VA 22183, *Phone:* 800 767-2825, *Email:* frc@fincen.gov.

RIN: 1506-AB36

177. Requirements for Certain Transactions Involving Convertible Virtual Currency or Digital Assets [1506-AB47]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1959; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN is amending the regulations implementing the Bank Secrecy Act (BSA) to require banks and money service businesses (MSBs) to submit reports, keep records, and verify the identity of customers in relation to transactions involving convertible virtual currency (CVC) or digital assets with legal tender status (“legal tender digital assets” or “LTDA”) held in unhosted wallets, or held in wallets hosted in a jurisdiction identified by FinCEN.

Timetable:

Action	Date	FR Cite
NPRM	12/23/20	85 FR 83840
NPRM Comment Period End.	01/04/21	
Final Action	03/00/23	

Regulatory Flexibility Analysis

Required: Yes.

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, *Phone:* 800 767-2825, *Email:* frc@fincen.gov.

RIN: 1506-AB47

178. Section 6212. Pilot Program on Sharing of Information Related to Suspicious Activity Reports Within a Financial Group [1506-AB51]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1959; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Final Rule in order to implement Section 6212 of the Anti-Money Laundering Act of 2020 (the AML Act). This section amends the Bank Secrecy Act (31 U.S.C. 5318(g)) to establish a pilot program that permits financial institutions to share suspicious activity report (SAR) information with their foreign branches, subsidiaries, and affiliates for the purpose of combating illicit finance risks. The section further requires the Secretary of the Treasury to issue rules to implement the amendment within one year of enactment of the AML Act.

Timetable:

Action	Date	FR Cite
NPRM	01/25/22	87 FR 3719
NPRM Comment Period End.	03/28/22	
Final Rule	12/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, *Phone:* 800 767-2825, *Email:* frc@fincen.gov

RIN: 1506-AB51

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DEPARTMENT OF THE TREASURY (TREAS)

Customs Revenue Function (CUSTOMS)

Final Rule Stage

179. Enforcement of Copyrights and the Digital Millennium Copyright Act [1515-AE26]

Legal Authority: Title III of the Trade Facilitation and Trade Enforcement Act of 2015 (Pub. L. 114-125); 19 U.S.C. 1595a(c)(2)(G); 19 U.S.C. 1624

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:

Action	Date	FR Cite
NPRM	10/16/19	84 FR 55251
NPRM Comment Period End.	12/16/19	
Final Rule	10/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Alaina Van Horn, Chief, Intellectual Property Enforcement Branch, Department of the Treasury, Customs Revenue Function, 1331 Pennsylvania Avenue NW, Washington, DC 20229, *Phone:* 202 325-0083, *Email:* alaina.vanhorn@cbp.dhs.gov

RIN: 1515-AE26

BILLING CODE 9111-14-P

DEPARTMENT OF THE TREASURY (TREAS)

Internal Revenue Service (IRS)

Final Rule Stage

180. Guidance on the Elimination of Interbank Offered Rates [1545-BO91]

Legal Authority: 26 U.S.C. 1001b and 7805; 26 U.S.C. 7805

Abstract: The final regulations will provide guidance on the tax consequences of the phased elimination of interbank offered rates (IBORs) that is underway in the United States and many foreign countries. Taxpayers have requested guidance that addresses whether a modification to a debt instrument or other financial contract to accommodate the elimination of the relevant IBOR will be treated as a realization event for federal income tax purposes.

Timetable:

Action	Date	FR Cite
NPRM	10/09/19	84 FR 54068
NPRM Comment Period End.	11/25/19	
Final Action (TD 9961).	01/04/22	87 FR 166
Final Action Effective.	03/07/22	
Final Action	12/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Caitlin Holzem, Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Room 3547, Washington, DC 20224, *Phone:* 202 317-7036, *Fax:* 855 574-9023, *Email:* caitlin.i.holzem@irscounsel.treas.gov

RIN: 1545-BO91

181. Section 42 Low-Income Housing Credit Average Income Test Regulations [1545-BO92]

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:

Action	Date	FR Cite
NPRM	10/30/20	85 FR 68816
NPRM Comment Period End.	12/29/20	
NPRM; Correction and Notice of Public Hearing.	02/03/21	86 FR 8271
Public Hearing	03/24/21	

Action	Date	FR Cite
Final Action	10/00/22	

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@irscounsel.treas.gov

RIN: 1545-BO92

182. MEPs and the Unified Plan Rule [1545-BO97]

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 413

Abstract: These proposed regulations provide guidance relating to the tax qualification of multiple employer plans (MEPs) described in section 413(e) of the Internal Revenue Code (Code). The proposed regulations would provide an exception, if certain requirements are met, to the application of the “unified plan rule” for section 413(e) MEPs in the event of a failure by one or more participating employers to take actions required of them to satisfy the requirements of section 401(a) or 408 of the Code. The regulations affect participants in MEPs, MEP sponsors and administrators, and employers maintaining MEPs.

Timetable:

Action	Date	FR Cite
NPRM	07/03/19	84 FR 31777
NPRM Comment Period End.	10/01/19	
Second NPRM	03/28/22	87 FR 17225
Second NPRM Comment Period End.	05/27/22	
Final Action	12/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Thomas C. Morgan, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, *Phone:* 202 317-6391, *Fax:* 855 604-6086, *Email:* thomas.c.morgan@irscounsel.treas.gov

RIN: 1545-BO97

183. Requirements Related to Surprise Billing, Part 1 [1545-BQ01]

Legal Authority: 26 U.S.C. 7805; Pub. L. 116-260, Division BB, Title I and Title II

Abstract: The regulations implement the protections against surprise medical bills under the No Surprises Act, including requirements on group health plans, issuers offering group or

individual health insurance coverage, providers, facilities, and providers of air ambulance services.

Timetable:

Action	Date	FR Cite
NPRM	07/13/21	86 FR 36870
NPRM Comment Period End.	09/13/21	
Final Action	12/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Kari L. DiCecco, General Attorney (Tax), Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Room 5712, Washington, DC 20224, *Phone:* 202 317-5500, *Email:* kari.l.dicecco@irs.counsel.treas.gov.

RIN: 1545-BQ01

184. Requirements Related to Surprise Billing, Part 2 [1545-BQ02]

Legal Authority: 26 U.S.C. 7805; Pub. L. 116-260, Division BB, Title I and Title II

Abstract: The regulations would implement additional protections against surprise medical bills under the No Surprises Act, including provisions related to the independent dispute resolution process.

Timetable:

Action	Date	FR Cite
NPRM	10/07/21	86 FR 55980
NPRM Comment Period End.	12/06/21	
Final Action	06/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Kari L. DiCecco, General Attorney (Tax), Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Room 5712, Washington, DC 20224, *Phone:* 202 317-5500, *Email:* kari.l.dicecco@irs.counsel.treas.gov.

RIN: 1545-BQ02

185. Requirements Related to Surprise Billing, Part 1 (Temporary Regulation) [1545-BQ04]

Legal Authority: 26 U.S.C. 7805; Pub. L. 116-260, Division BB, Title I and Title II

Abstract: This temporary regulation implements the protections against surprise medical bills under the No Surprises Act.

Timetable:

Action	Date	FR Cite
Temporary Regulation.	07/13/21	86 FR 36872
Temporary Regulation Effective.	09/13/21	
Final Action	12/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Kari L. DiCecco, General Attorney (Tax), Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Room 5712, Washington, DC 20224, *Phone:* 202 317-5500, *Email:* kari.l.dicecco@irs.counsel.treas.gov.

RIN: 1545-BQ04

186. Requirements Related to Surprise Billing, Part 2 (Temporary Regulation) [1545-BQ05]

Legal Authority: 26 U.S.C. 7805; Pub. L. 116-260, Division BB, Title I and Title II

Abstract: This temporary regulation would implement additional protections against surprise medical bills under the No Surprises Act and certain provisions related to Title II of Division BB of the Consolidated Appropriations Act.

Timetable:

Action	Date	FR Cite
Temporary Rule ..	10/07/21	86 FR 55980
Temporary Rule Effective.	10/07/21	
Temporary Rule Comment Period End.	12/06/21	

Action	Date	FR Cite
Removal of Temporary Action.	06/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Kari L. DiCecco, General Attorney (Tax), Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Room 5712, Washington, DC 20224, *Phone:* 202 317-5500, *Email:* kari.l.dicecco@irs.counsel.treas.gov.

RIN: 1545-BQ05

187. Information Reporting of Health Insurance Coverage and Other Issues Under Sections 6055 and 6056 [1545-BQ11]

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 5000A; 26 U.S.C. 6056

Abstract: These regulations revise notice and filing requirements under sections 6055 and 6056 of the Internal Revenue Code. The regulations are needed to provide health coverage reporters an extension of time in which to furnish certain statements and an alternative manner of allowing certain health coverage reporters to provide information to covered individuals.

Timetable:

Action	Date	FR Cite
NPRM	12/06/21	86 FR 68939
NPRM Comment Period End.	02/04/22	
Final Action	12/00/22	

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Gerald Semasek, Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20024, *Phone:* 202 317-7006, *Fax:* 855 576-2339, *Email:* gerald.semasek@irs.counsel.treas.gov.

RIN: 1545-BQ11

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