

TABLE 3 TO PARAGRAPH (e)—
Continued

| Age | Male | Female |
|-----|---------|---------|
| 46 | 0.00088 | 0.00051 |
| 47 | 0.00092 | 0.00055 |
| 48 | 0.00098 | 0.00059 |
| 49 | 0.00104 | 0.00064 |
| 50 | 0.00113 | 0.00070 |
| 51 | 0.00124 | 0.00080 |
| 52 | 0.00137 | 0.00090 |
| 53 | 0.00153 | 0.00101 |
| 54 | 0.00173 | 0.00115 |
| 55 | 0.00206 | 0.00138 |
| 56 | 0.00253 | 0.00170 |
| 57 | 0.00296 | 0.00195 |
| 58 | 0.00344 | 0.00225 |
| 59 | 0.00397 | 0.00258 |
| 60 | 0.00458 | 0.00299 |
| 61 | 0.00523 | 0.00343 |
| 62 | 0.00615 | 0.00409 |
| 63 | 0.00703 | 0.00478 |
| 64 | 0.00774 | 0.00537 |
| 65 | 0.00861 | 0.00619 |
| 66 | 0.00957 | 0.00707 |
| 67 | 0.01054 | 0.00786 |
| 68 | 0.01163 | 0.00871 |
| 69 | 0.01283 | 0.00968 |
| 70 | 0.01419 | 0.01082 |
| 71 | 0.01575 | 0.01217 |
| 72 | 0.01750 | 0.01368 |
| 73 | 0.01949 | 0.01540 |
| 74 | 0.02175 | 0.01742 |
| 75 | 0.02433 | 0.01975 |
| 76 | 0.02729 | 0.02240 |
| 77 | 0.03069 | 0.02540 |
| 78 | 0.03460 | 0.02878 |
| 79 | 0.03912 | 0.03254 |
| 80 | 0.04442 | 0.03715 |
| 81 | 0.05008 | 0.04158 |
| 82 | 0.05649 | 0.04650 |
| 83 | 0.06372 | 0.05202 |
| 84 | 0.07192 | 0.05823 |
| 85 | 0.08126 | 0.06527 |
| 86 | 0.09180 | 0.07337 |
| 87 | 0.10364 | 0.08255 |
| 88 | 0.11688 | 0.09305 |
| 89 | 0.13148 | 0.10480 |
| 90 | 0.14733 | 0.11790 |
| 91 | 0.16404 | 0.13141 |
| 92 | 0.18111 | 0.14547 |
| 93 | 0.19847 | 0.16007 |
| 94 | 0.21588 | 0.17495 |
| 95 | 0.23319 | 0.19020 |
| 96 | 0.25152 | 0.20655 |
| 97 | 0.27010 | 0.22354 |
| 98 | 0.28899 | 0.24127 |
| 99 | 0.30836 | 0.25965 |
| 100 | 0.32788 | 0.27862 |
| 101 | 0.34742 | 0.29799 |
| 102 | 0.36672 | 0.31750 |
| 103 | 0.38574 | 0.33705 |
| 104 | 0.40436 | 0.35650 |
| 105 | 0.42191 | 0.37576 |
| 106 | 0.43897 | 0.39452 |
| 107 | 0.45520 | 0.41279 |
| 108 | 0.47064 | 0.43024 |
| 109 | 0.48536 | 0.44694 |
| 110 | 0.49448 | 0.46282 |
| 111 | 0.49552 | 0.47794 |
| 112 | 0.49656 | 0.49215 |
| 113 | 0.49756 | 0.49820 |
| 114 | 0.49870 | 0.49900 |
| 115 | 0.49975 | 0.49980 |
| 116 | 0.49990 | 0.49990 |

TABLE 3 TO PARAGRAPH (e)—
Continued

| Age | Male | Female |
|-----|---------|---------|
| 117 | 0.49995 | 0.50000 |
| 118 | 0.50000 | 0.50000 |
| 119 | 0.50000 | 0.50000 |
| 120 | 1.00000 | 1.00000 |

(f) *Applicability date.* This section applies for valuation dates occurring on or after January 1, 2024.

- **Par. 3.** Section 1.430(h)(3)–2 is amended by:
 - a. In paragraph (c)(3)(ii) deleting the text “§ 1.430(h)(3)–1(a)(2)(i)(E)” and adding in its place “§ 1.430(h)(3)–1(b)(2)(ii)”;
 - b. Revising paragraph (c)(6)(ii)(E); and
 - c. In paragraph (d)(4)(iii)(A):
 - i. Deleting the text “§ 1.430(h)(3)–1(a)(2)(i)(E)” and adding in its place “§ 1.430(h)(3)–1(b)(2)(ii)”;
 - ii. Deleting “2006” and adding in its place “2012”; and
 - iii. Deleting the text “§ 1.430(h)(3)–1(a)(2)(i)(C)” and adding in its place “§ 1.430(h)(3)–1(b)(1)(iii).”

The revision reads as follows:

§ 1.430(h)(3)–2 Plan-specific substitute mortality tables used to determine present value.

* * * * *

(c) * * *

(6) * * *

(ii) * * *

(E) The date specified in guidance published in the Internal Revenue Bulletin (see § 601.601(d) of this chapter) in conjunction with a replacement of mortality tables specified under section 430(h)(3)(A) and § 1.430(h)(3)–1 (other than changes to the mortality improvement rates under § 1.430(h)(3)–1(b)(1)(iii) or annual updates to the static mortality tables issued as noted in § 1.430(h)(3)–1(c)(1)(iv)).

- * * * * *
- **Par. 4.** Section 1.431(c)(6)–1 is revised to read as follows:

§ 1.431(c)(6)–1 Mortality tables used to determine current liability.

(a) *Mortality tables used to determine current liability.* In accordance with section 431(c)(6)(D), the mortality assumptions that apply to a single-employer defined benefit plan for the plan year pursuant to section 430(h)(3)(A) and (D) and §§ 1.430(h)(3)–1(a)(1) and (a)(2)(ii) are used to determine a multiemployer plan’s current liability for purposes of applying the rules of section 431(c)(6). For purposes of this paragraph (a), either the generational mortality tables

used pursuant to § 1.430(h)(3)–1(b) or the static mortality tables used pursuant to § 1.430(h)(3)–1(c) are permitted to be used without regard to whether the plan is a small plan. However, substitute mortality tables under §§ 1.430(h)(3)–1(a)(2)(i) and 1.430(h)(3)–2 are not permitted to be used for purposes of this paragraph (a).

(b) *Applicability date.* This section applies for valuation dates occurring on or after January 1, 2024.

- **Par. 5.** Section 1.433(h)(3)–1 is revised to read as follows:

§ 1.433(h)(3)–1 Mortality tables used to determine current liability.

(a) *Mortality tables used to determine current liability.* In accordance with section 433(h)(3)(B), the mortality assumptions that apply to a single-employer defined benefit plan for the plan year pursuant to section 430(h)(3)(A) and (D) and §§ 1.430(h)(3)–1(a)(1) and (a)(2)(ii) are used to determine a cooperative and small employer charity (CSEC) plan’s current liability under section 433(h). For purposes of this paragraph (a), either the generational mortality tables used pursuant to § 1.430(h)(3)–1(b) or the static mortality tables used pursuant to § 1.430(h)(3)–1(c) are permitted to be used without regard to whether the plan is a small plan as defined in § 1.430(h)(3)–1(c)(1)(ii). However, substitute mortality tables under §§ 1.430(h)(3)–1(a)(2)(i) and 1.430(h)(3)–2 are not permitted to be used for purposes of this paragraph (a).

(b) *Applicability date.* This section applies for valuation dates occurring on or after January 1, 2024.

Douglas W. O’Donnell,
Deputy Commissioner for Services and Enforcement.

Approved: October 4, 2023.

Lily L. Batchelder,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2023–23267 Filed 10–19–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[TD 9982]

RIN 1545–BQ26

User Fees Relating to Enrolled Actuaries

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: These final regulations amend existing regulations relating to user fees for enrolled actuaries. The final regulations increase both the enrollment and renewal of enrollment user fees for enrolled actuaries from \$250 to \$680. These regulations affect individuals who apply to become an enrolled actuary or seek to renew their enrollment. The Independent Offices Appropriation Act of 1952 authorizes charging user fees.

DATES:

Effective date: These regulations are effective on October 20, 2023.

Applicability date: For the applicability dates, see §§ 300.7(d) and 300.8(d).

FOR FURTHER INFORMATION CONTACT:

Carolyn M. Lee at 202–317–6845 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to 26 CFR part 300—User Fees. On October 5, 2022, a notice of proposed rulemaking (NPRM) (REG–100719–21) and notice of public hearing was published in the **Federal Register** (87 FR 60357). The NPRM proposed amending the regulations relating to the user fees for enrolled actuaries. The document proposed increasing the amount of the user fee for both the new enrollment and renewal of enrollment for enrolled actuaries from \$250 to \$680 per enrollment application or renewal application. The NPRM contained a detailed explanation of the legal background and user fee calculations regarding the amendment to these regulations.

Four comments were submitted in response to the notice of proposed rulemaking. There were no requests to speak at the scheduled public hearing. Consequently, the public hearing was cancelled (87 FR 80109). After consideration of the written comments, the Department of the Treasury (Treasury Department) and the IRS have decided to adopt without modification the regulations proposed by the notice of proposed rulemaking.

Summary of Comments

The four comments submitted in response to the notice of proposed rulemaking are available at <https://www.regulations.gov> or upon request.

1. Comments Not Seeking Modification or Clarification of the User Fee

Some comments did not address modification or clarification of the user fee.

One comment expressed concern about the applicability date of the user fees for enrolled actuaries who apply to renew their enrollment for the 2023–2025 enrollment cycle. The proposed regulation amending 26 CFR 300.8, Renewal of enrollment of enrolled actuary fee, stated the effective date would be 30 days after the regulation is published as a final regulation in the **Federal Register**. The comment noted that applications for the enrollment renewal would be available in early January 2023 to enrolled actuaries seeking to renew their enrollment for the 2023–2025 enrollment cycle, and renewal of enrollment applications and fees must be submitted by March 1, 2023, to be effective beginning April 1, 2023. These final regulations are being published after the close of the 2023 season for timely renewal of enrollment. Consequently, the \$250 renewal of enrollment user fee in effect on January 1, 2023, was in effect throughout the timely renewal season that closed March 1, 2023.

Another comment recommended adding a provision to the user fee regulations to eliminate the in-person continuing education formal program requirements. Continuing education requirements for enrolled actuaries are governed by 20 CFR 901.11. The comment regarding continuing education requirements for enrolled actuaries is outside the scope of these regulations.

In addition, a comment recommended that the Joint Board for the Enrollment of Actuaries (Joint Board) consider approaches to make its cost structure more efficient, presenting as examples adopting a longer enrollment cycle, and making the continuing professional education (CPE) audit process more efficient for enrolled actuaries and for qualifying sponsors of enrolled actuary continuing education. These regulations relate to the methodology used to determine user fees for new enrollment and renewal of enrollments. The operation of the Joint Board is outside the scope of these regulations. Nonetheless, the IRS continually looks for program efficiencies, which it takes into consideration during the enrolled actuary user fee biennial review.

2. Comments Seeking Modification or Clarification of the User Fee

The summary of comments below addresses those comments that make recommendations concerning, or seeking clarification of, the user fees set forth in the proposed regulations relating to the user fees for new enrollments and renewal of enrollments for enrolled actuaries.

A. Enrolled Actuary Enrollment Processes Must Be Financially Self-Sustaining

One comment questioned why the user fee is calculated based on the number of enrolled actuary applicants. Enrolled actuary applicants seeking to be enrolled as new enrolled actuaries or to renew their enrolled actuary enrollment are the principal beneficiaries of the services provided by the Joint Board; that is, the enrolled actuary new enrollment and renewal of enrollment processes conducted by the IRS Return Preparer Office (RPO) under the oversight of the Joint Board. An individual who has been granted new enrollment or renewal of enrollment as an enrolled actuary by the Joint Board may perform pension actuarial services under the Employee Retirement Income Security Act of 1974 (ERISA) Public Law 93–406, Title III, section 3042, Sept. 2, 1974, 88 Stat. 1002, and practice before the IRS as provided by the rules governing practice before the IRS, published in 31 CFR subtitle A, part 10, and reprinted as Treasury Department Circular No. 230 (Circular 230). Enrollment confers special benefits on individuals who are enrolled actuaries beyond those that accrue to the general public.

The Independent Offices Appropriation Act of 1952 (IOAA) (31 U.S.C. 9701) authorizes each agency to promulgate regulations establishing the charge for services the agency provides (user fees). The IOAA states that the services provided by an agency should be self-sustaining to the extent possible. 31 U.S.C. 9701(a). The IOAA provides that user fee regulations are subject to policies prescribed by the President. The policies are currently set forth in the Office of Management and Budget (OMB) Circular A–25 (OMB Circular A–25), 58 FR 38142 (July 15, 1993).

Section 6a(1) of OMB Circular A–25 states that when a service offered by an agency confers special benefits to identifiable recipients beyond those accruing to the general public, the agency is to charge a user fee to recover the full cost of providing the service (unless the agency requests, and the OMB grants, an exception to the full-cost requirement). An agency that seeks to impose a user fee for government-provided services must calculate the full cost of providing those services.

In accordance with OMB Circular A–25, the RPO completed its 2021 biennial review of the enrollment and renewal of enrollment user fees associated with enrolled actuaries. As discussed in the notice of proposed rulemaking, during its review, the RPO took into account

increases in labor, benefits, and overhead costs incurred in connection with providing enrollment services to individuals who enroll or renew enrollment as enrolled actuaries since the user fee was promulgated in 2007. The costs include activities related to verifying that an individual meets the requirements for enrollment or renewal of enrollment as an enrolled actuary. The RPO also took into account a reallocation of certain labor costs in their methodology to include costs associated with certain human resource matters, formalizing policies and procedures, and other administrative support. The RPO followed the generally accepted accounting principles established by the Federal Accounting Standards Advisory Board.

As required by section 6a(1) of OMB Circular A-25, the costs allocated to the enrollment and renewal processes for enrolled actuaries are borne in full by the identifiable group of actuaries who apply for new enrollment and renewal of enrollment services. Accordingly, the number of enrolled actuary applicants is used by the RPO to determine the per-applicant user fee. As described in the proposed regulations, to arrive at the total cost per application, the IRS divided the estimated three-year total of enrolled actuary costs by the total volume of applications expected over the same three-year period. Based on the number of applicants, the full cost of administering the enrollment and renewal for enrollment processes for enrolled actuaries increased from \$250 to \$680 per enrollment.

B. Justification for the Increase in User Fees

Several comments were received expressing concern about the amount by which the user fees increased, and sought clarification for what caused the increase. One commenter requested an explanation of the difference in outcomes between the 2019 biennial review when user fees were not increased and the 2021 biennial review. Commenters also inquired about the factors causing the reallocation of RPO's human resources, resulting in RPO's correction during the 2021 biennial review of the average time allocated to enrolled actuary enrollment and renewal of enrollment processes from 40 percent to 65 percent. Another commenter, questioning the increase in enrollment user fees between the 2019 biennial review and the 2021 biennial review, stated for comparison that the Bureau of Labor Statistics (BLS) Employment Cost Index (ECI) for private industry worker wages and salaries showed an increase of no more than 10

percent to 15 percent from the 2020–2022 enrollment cycle to the 2023–2025 enrollment cycle. The same commenter observed that many of the intellectual capital services the Treasury Department and the IRS provide across the organization are not directly relevant to enrolled actuaries and the services they provide to qualified pension plans. In the same vein, a commenter expressed an incorrect belief that the enrolled actuary enrollment user fees include costs not attributable to the enrolled actuary program for government employees who, among their overall responsibilities not allocated to the enrolled actuary program, have duties including working for the Joint Board.

More specifically, a commenter questioned the accuracy of the IRS's determination that 65 percent of four RPO employees' time is dedicated to enrollment activities during the three-year enrollment cycle, given the unevenness in enrollments and renewals during each of the three years. The 2021 biennial review was based on 214 applications in 2018, 132 applications in 2019, and 3,584 applications in 2020. According to this commenter, if the volume of applications is uneven, the percentage of time IRS employees spend working on enrollment activities would be similarly uneven and would not average 65 percent over the three-year enrollment cycle. Another commenter requested information about the change in the number of applicants relative to prior years. The commenter posited that if enrollments were decreasing, enrollment processes costs also should decrease because there are fewer applications to review. Enrolled actuary total new and renewal of enrollment applications have declined. The 2021 biennial review, based on fiscal years 2018, 2019, and 2020, showed approximately 450 fewer enrolled actuary applicants compared to the previous cycles.

These comments generally reflect an assumption that the enrolled actuary enrollment fees are solely attributable to enrollment applications processing. As explained in the proposed regulations, the methodology for calculating full costs associated with new and renewal of enrollment applications was updated during the 2021 biennial review. Prior costing analyses only considered the time associated with the actual processing of new and renewal of enrollment applications. However, application processing is only one aspect of the cost analysis. The current increase in user fees was, in part, the result of the RPO determining that the

methodology previously used to compute labor allocations was outdated and did not capture the full costs associated with administering enrolled actuary enrollment and renewal of enrollment. Under the previous methodology, the salaries and benefits of RPO staff supporting the new and renewal of enrollment of enrolled actuaries were computed at 40 percent of four RPO staff members' salaries and benefits, with associated overhead. To more accurately calculate the full RPO costs directly associated with the enrolled actuary enrollment program, the updated costing analysis accounts for not only the time and resources involved in application processing, but also the additional time and resources spent to administer the enrolled actuary program. These activities continue throughout the three-year enrollment cycle even though enrollment application volume fluctuates. The RPO's responsibilities with respect to the enrolled actuary program beyond application processing include conducting yearly tax compliance and continuing professional education (CPE) audits of enrolled actuaries, communicating with inactive enrolled actuaries, implementing regulatory improvements, investigating discipline cases, and supporting the work of Joint Board Advisory Committee members.

The 2021 biennial review established that four RPO employees devoted an average of 65 percent of their time over the three-year enrollment cycle to enrolled actuary enrollment activities. Accordingly, the correct allocation of RPO's labor costs to the enrolled actuary enrollment and renewal of enrollment processes was 65 percent of the four RPO staff members' time, which was used to calculate the user fees in these final regulations. More specifically, during the 2021 biennial review, the IRS projected the estimated costs of direct labor and benefits based on the actual salary and benefits of the four employees who devote time to conducting enrolled actuary enrollment and renewal of enrollment processes, reduced to reflect the percentage of time each individual actually spends on those activities. The RPO's managers estimated the percentage of time these employees devoted to conducting enrollment activities based on the managers' knowledge of program assignments. In addition, the full costs of related oversight and support costs, plus travel, training, and supplies, were included in the 2021 biennial review user fee computations. These costs had not been included in the user fee computation previously.

Applying the refined methodology and including full costs in the 2021 biennial review resulted in the increase of \$430 in new and renewal of enrollment user fees for the three-year enrollment cycle to \$680, or \$143.33 per year.

One commenter appeared to not understand that the change in the internal allocation methodology applied only to the RPO staff who actually provided the enrollment services. This commenter observed that a change in the Treasury Department's and IRS's internal allocation methodology for human resources should not result in a significant increase in enrolled actuary user fees because many of the services the agencies provide are not directly relevant to enrolled actuaries. Human resource allocation throughout the Treasury Department was not used as a cost factor attributed to the four RPO staff providing enrollment services. Neither were costs associated with agency-wide IRS human resource allocation; instead, those costs were one of several indirect costs used to compute the overhead rate included in the rate calculation methodology as described in the notice of proposed rulemaking.

C. Impact of User Fees on New and Renewal of Enrollments

Two comments questioned whether increasing user fees may discourage individuals from enrolling as enrolled actuaries or renewing their enrollment. These commenters were concerned that a decline in the number of enrolled actuaries could minimize the competition for services, which could result in increased costs passed to the consumers of services provided by enrolled actuaries. One commenter queried whether there had been consideration given to phasing in the increased user fees and implementing a cap on the user fees. The same commenter stated that, in circumstances of declining enrolled actuary enrollment, the remaining enrolled actuaries might in effect be penalized by substantially increasing user fees. This commenter observed that requiring enrolled actuaries to bear the full cost of enrollment processing may be to the detriment, instead of the benefit, of the enrollment of actuaries.

The Treasury Department and the IRS recognize the valuable service enrolled actuaries provide to taxpayers. As discussed in section 2.A of the Summary of Comments, OMB Circular A-25 states that when a service offered by a Federal agency provides special benefits to identifiable recipients beyond those accruing to the general

public, the agency will establish a user fee to recover the full cost to the government of providing the service (unless the agency requests, and the OMB grants, an exception to the full-cost requirement). Also discussed in section 2.A of the Summary of Comments, the IRS confers benefits on individuals who are enrolled actuaries beyond those that accrue to the general public by allowing them to perform pension actuarial services under ERISA and to practice before the IRS. The Treasury Department and the IRS comply with OMB Circular A-25 by charging user fees to recover the full cost of overseeing the enrollment and renewal of enrollment processes. Based on the 2021 biennial review, the RPO determined that the full cost of administering the enrolled actuary new and renewal of enrollment processes increased from \$250 to \$680 per enrollment application for the three-year enrollment period. The fee is an increase of \$143.33 per year for the period. The Treasury Department and the IRS have not requested an exception from the OMB because there is no data that indicates the user fee for new enrollment or renewal of enrollment is cost prohibitive or that any other condition exists that justifies an exception.

D. Applicability of OMB Circular A-25

One commenter queried whether there should be an exemption from the user fee in certain circumstances, as permitted by OMB Circular A-25. As an example, the commenter described a scenario when enrolled actuary status is required to qualify for employment but the employment position itself does not involve providing pension actuarial services or representing a taxpayer before the IRS. According to the commenter, the enrolled actuary in this scenario should not be subject to the user fee because the employer does not benefit from the performance of the particular services the enrolled actuary status permits. This is a misunderstanding of the role "benefit" plays in the OMB Circular A-25 requirement to charge a user fee. As explained in the notice of proposed rulemaking and this preamble, the user fee is required to recover the full cost of providing the service of new and renewal of enrollment to an individual who has been approved by the Joint Board to perform actuarial services required under ERISA and to represent clients in certain circumstances before the IRS. This service confers special benefits to the enrolled actuary. Any third-party benefit, such as to an enrolled actuary's employer or clients,

is not a consideration with respect to the OMB Circular A-25 requirement. The scenario presented by the commenter does not justify an exception to the full-cost recovery requirement.

Special Analyses

I. Regulatory Planning and Review

Pursuant to the Memorandum of Agreement, *Review of Treasury Regulations under Executive Order 12866* (June 9, 2023), tax regulatory actions issued by the IRS are not subject to the requirements of section 6(b) of Executive Order 12866, as amended. Therefore, a regulatory impact assessment is not required.

II. Regulatory Flexibility Act (RFA)

The notice of proposed rulemaking included an initial regulatory flexibility analysis (IRFA). No comments pertaining to the analysis were received. Based on the IRFA, the Treasury Department and the IRS determined the rule is not expected to have a significant economic impact on a substantial number of small entities and a final regulatory flexibility analysis is not required. As discussed in the IRFA, the regulations affect actuaries who apply for enrollment as an enrolled actuary or renewal of enrollment with the Joint Board. Only individuals, not businesses, can apply for new enrollment or to renew enrolled actuary certification. Therefore, the economic impact of these regulations, an increase of \$143.33 per year for the three-year enrollment period, on any small entity generally will be the result of an individual actuary owning a small business, or a small business employing an actuary and requiring the individual to apply for enrolled actuary status or renew as an enrolled actuary with the Joint Board. Pursuant to the RFA (5 U.S.C. chapter 6), it is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities.

Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking was submitted to the Office of Chief Counsel for Advocacy of the Small Business Administration (SBA) for comment on its impact on small business. The Chief Counsel for the Office of Advocacy of the SBA did not provide any comments.

III. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may

result in expenditures in any one year by a state, local, or tribal government, in the aggregate, or by the private sector, of \$100 million in 1995 dollars, updated annually for inflation. This rule does not include any Federal mandate that may result in expenditures by state, local, or tribal governments, or by the private sector in excess of that threshold.

IV. Executive Order 13132: Federalism

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on state and local governments, and is not required by statute, or preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These final regulations do not have federalism implications and do not impose substantial direct compliance costs on state and local governments or preempt state law within the meaning of the Executive order.

V. Congressional Review Act

Pursuant to the Congressional Review Act (5 U.S.C. 801 *et seq.*), the Office of Information and Regulatory Affairs designated this rule as not a major rule, as defined by 5 U.S.C. 804(2).

Drafting Information

The principal author of these regulations is Carolyn M. Lee, Office of the Associate Chief Counsel (Procedure and Administration). Other personnel from the Treasury Department and the IRS participated in the development of the regulations.

List of Subjects in 26 CFR Part 300

Reporting and recordkeeping requirements, Use fees.

Adoption of Amendments to the Regulations

Accordingly, the Treasury Department and the IRS amend 26 CFR part 300 as follows:

PART 300—USER FEES

■ **Paragraph 1.** The authority citation for part 300 continues to read as follows:

Authority: 31 U.S.C. 9701.

■ **Par. 2.** Section 300.7 is amended by revising paragraphs (b) and (d) to read as follows:

§ 300.7 Enrollment of enrolled actuary fee.

* * * * *

(b) *Fee.* The fee for initially enrolling as an enrolled actuary with the Joint

Board for the Enrollment of Actuaries is \$680.00.

* * * * *

(d) *Applicability date.* This section is applicable beginning November 20, 2023.

■ **Par. 3.** Section 300.8 is amended by revising paragraphs (b) and (d) to read as follows:

§ 300.8 Renewal of enrollment of enrolled actuary fee.

* * * * *

(b) *Fee.* The fee for renewal of enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries is \$680.00.

* * * * *

(d) *Applicability date.* This section is applicable beginning November 20, 2023.

Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

Approved: October 4, 2023.

Lily L. Batchelder,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2023–23301 Filed 10–19–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2023–0797]

RIN 1625–AA00

Safety Zone; Cumberland River, Nashville, TN

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters of the Cumberland River extending from mile marker 190 through 191. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by aerial operations. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port Sector Ohio Valley.

DATES: This rule is effective from 7 a.m. on October 21, 2023 through 6 p.m. on October 22, 2023. This rule will be enforced from 7 a.m. through 6 p.m. daily during the effective period.

ADDRESSES: To view documents mentioned in this preamble as being

available in the docket, go to <https://www.regulations.gov>, type USCG–2023–0797 in the search box and click “Search.” Next, in the Document Type column, select “Supporting & Related Material.”

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email Petty Officer Joshua Carter, MSD Nashville, U.S. Coast Guard; telephone 615–736–5421, email Joshua.D.Carter@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background Information and Regulatory History

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are “impracticable, unnecessary, or contrary to the public interest.” Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because immediate action is needed to respond and repair to the potential safety hazards associated with the aerial operations. It is impracticable to publish an NPRM because we must establish this safety zone by October 21st, 2023. An aerial conductor will be replaced by Nashville Electric Service between mile markers 190–191 which could cause a hazard to navigation on the Cumberland River. The safety zone must be established to protect people and vessels associated with and resulting from the aerial operations and we lack sufficient time to provide a reasonable comment period and then consider those comments before issuing the rule. This safety zone may include closures or navigation restrictions and requirements that are vital to maintain safe navigation on the Cumberland River during aerial operations.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. Delaying the effective date of this rule would be impracticable because action is needed to respond to