allow housing counseling agencies to use alternative communication methods, including virtual meeting tools, in lieu of providing in-person services. Participating agencies that do not provide in-person services would be required to refer clients to local providers that provide such services, when requested. The proposed rule would help reduce the costs of maintaining multiple physical locations, instead shifting emphasis to demonstrating knowledge of the local housing market and community resources and whether a housing counseling agency has established a sufficient community base to operate in the area covered by its work plan. These revisions impose no significant economic impact on a substantial number of small entities. Therefore, the undersigned certifies that this rule will not have a significant impact on a substantial number of small entities.

Notwithstanding HUD’s view that this rule will not have a significant effect on a substantial number of small entities, HUD specifically invites comments regarding any less burdensome alternatives to this rule that will meet HUD’s objectives as described in the preamble to this rule.

Environmental Impact

This rule does not direct, provide for assistance or loan and mortgage insurance for, or otherwise govern or regulate real property acquisition, disposition, leasing, rehabilitation, alteration, demolition, or new construction; or establish, revise, or provide for standards for construction or construction materials, manufactured housing, or occupancy. Accordingly, under 24 CFR 50.19(c)(1), this rule is categorically excluded from environmental review under the National Environmental Policy Act of 1969 (42 U.S.C. 4321).

Executive Order 13132, Federalism

Executive Order 13132 (entitled “Federalism”) prohibits an agency from publishing any rule that has federalism implications if the rule either: (i) imposes substantial direct compliance costs on State and local governments and is not required by statute, or (ii) preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. This proposed rule does not have federalism implications and does not impose substantial direct compliance costs on State and local governments or preempt State law within the meaning of the Executive order.

Unfunded Mandates Reform Act

Title II of the Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) (UMRA) establishes requirements for Federal agencies to assess the effects of their regulatory actions on State, local, and Tribal governments, and on the private sector. This proposed rule will not impose any Federal mandates on any State, local, or Tribal Governments, or on the private sector, within the meaning of the UMRA.

Paperwork Reduction Act

In accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520), an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information, unless the collection displays a currently valid Office of Management and Budget (OMB) control number. The information collection requirements contained in this proposed rule have been approved by OMB under the Paperwork Reduction Act and assigned OMB control numbers 2502–0574 and 2502–0614.

List of Subjects in 24 CFR Part 214

Administrative practice and procedure; Grant programs-housing and community development; Loan program-housing and community development; Organization and functions (government agencies); Reporting and recordkeeping requirements.

For the reasons stated above, HUD proposes to amend 24 CFR part 214 as follows:

PART 214—HOUSING COUNSELING PROGRAM

§ 214.103 Approval Criteria.

(a) The authority citation for part 214 continues to read as follows:


(b) Revise § 214.103(l) to read as follows:

§ 214.103 Approval Criteria.

(a) * * * * *

* * * * * * * * * * *
(b) * * * * *

(i) Facilities. All participating agencies must meet at least one facility. All facilities must meet the following criteria:

(1) Have a clearly identified space available for the provision of housing counseling services;

(2) Provide privacy for counseling services and confidentiality of client records; and


* * * * *

(3) The additions and revisions to read as follows:

§ 214.300 Counseling Services.

(a) * * * * *

(3) Counseling may take place at the housing counseling agency facility or at an alternate location, and may be conducted by telephone, or via collaborative online software. Agencies must ensure that any telephonic or collaborative online software, or any form of counseling, is accessible for persons with disabilities, in accordance with section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), 24 CFR parts 8 and 9, and the Americans with Disabilities Act (42 U.S.C. 12101 et seq.)

All agencies participating in HUD’s Housing Counseling program must, upon a client’s request, refer clients to participating agencies that provide in-person counseling services in accordance with 24 CFR 214.303(e).

(4) Regardless of setting or format, all participating agencies must continue to meet the requirements of 24 CFR 214.103(d), 214.103(g), and 214.103(h).

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Julia R. Gordon,
Assistant Secretary for Housing—Federal Housing Commissioner.

[FR Doc. 2023–23332 Filed 10–24–23; 8:45 am]

BILLING CODE 4210–67–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 31, and 301

[REG–122793–19]

RIN 1545–BP71

Gross Proceeds and Basis Reporting by Brokers and Determination of Amount Realized and Basis for Digital Asset Transactions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; extension of comment period.

SUMMARY: This document extends the comment period for a notice of
proposed rulemaking (REG–122793–19) that was published in the Federal Register on Tuesday, August 29, 2023. The proposed regulations relate to information reporting, the determination of amount realized and basis, and backup withholding, for certain digital asset sales and exchanges.

DATES: The comment period for written or electronic comments for the notice of proposed rulemaking published on August 29, 2023 (88 FR 59576) is extended from October 30, 2023, to November 13, 2023.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–122793–19) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish any comments submitted electronically or on paper to the public docket. Send paper submissions to: CC:PA:01:PR [REG–122793–19], Room 5208, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:01:PR [REG–122793–19], Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations under sections 1001 and 1012, Kyle Walker, (202) 317–4718, or Harith Razau, (202) 317–7006, of the Office of the Associate Chief Counsel (Income Tax and Accounting); concerning the international sections of the proposed regulations under sections 3406 and 6045, John Sweeney or Alan Williams of the Office of the Associate Chief Counsel (International) at (202) 317–6933, and concerning the remainder of the proposed regulations under sections 3406, 6045, 6045A, 6045B, 6050W, 6721, and 6722, Roseann Cutrone of the Office of the Associate Chief Counsel (Procedure and Administration) at (202) 317–5436 (not toll-free numbers).

Concerning submissions of comments and requests to participate in the public hearing, Vivian Haynes at publichearing@irs.gov (preferred) or at (202) 317–6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and request for comments that appeared in the Federal Register on Tuesday, August 29, 2023 (88 FR 59576) announced that written or electronic comments must be received by October 30, 2023. Due to strong public interest, the due date to receive comments has been extended to Monday, November 13, 2023. The public hearing has not been extended and is still scheduled for November 7, 2023, at 10 a.m. ET. If the number of requests to speak at the public hearing exceeds the number that can be accommodated in one day, a second public hearing date for this proposed regulation will be held on November 8, 2023. Requests to speak at the public hearing must be made by email to publichearing@irs.gov and still must be received by October 30, 2023. Persons who wish to present oral comments at the public hearing must submit written or electronic comments and an outline of the topics to be discussed as well as the time to be devoted to each topic, not to exceed ten minutes in total, by October 30, 2023.

Oluwafunmilayo A. Taylor, Section Chief, Publications and Regulations, Associate Chief Counsel, (Procedure & Administration).

[FR Doc. 2023–23624 Filed 10–24–23; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF DEFENSE
Office of the Secretary
32 CFR Part 310
[Docket ID: DoD–2023–OS–0098]
RIN 0790–AL66

Privacy Act of 1974; Implementation
AGENCY: Office of the Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency (OATSD(PCLT)), Department of Defense.

ACTION: Proposed rule.

SUMMARY: The OATSD(PCLT) is giving notice of a proposed rule making for a new component system of records pursuant to the Privacy Act of 1974 for the Army Safety Management Program Records (ASMPR), A0385–1 DAS. In this proposed rulemaking, the Department proposes to exempt portions of this system of records from certain provisions of the Privacy Act to protect the identity of confidential sources in reports prepared during accidents, mishaps, safety inspections, and workplace hazards investigations.

DATES: Send comments on or before December 26, 2023.

ADDRESSES: You may submit comments, identified by docket number, Regulation Identifier Number (RIN), and title, by any of the following methods.


* Mail: Department of Defense, Office of the Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency, Regulatory Directorate, 4800 Mark Center Drive, Attn: Mailbox 24, Suite 08D09, Alexandria, VA 22350–1700.

Instructions: All submissions received must include the agency name and docket number or RIN for this Federal Register document. The general policy for comments and other submissions from members of the public is to make these submissions available for public viewing on the internet at https://www.regulations.gov as they are received without change, including any personal identifiers or contact information.

FOR FURTHER INFORMATION CONTACT: Ms. Rahwa Keleta, OSD.DPCLTD@mail.mil; (703) 571–0070.

SUPPLEMENTARY INFORMATION:

I. Background

In accordance with the Privacy Act of 1974, the Department of the Army is establishing a new system of records titled Army Safety Management Program Records (ASMPR), A0385–1 DAS. This system of records supports the prevention and management of injuries and illnesses due to work-related activities, and reduces its adverse impact on operational readiness. The system maintains records about individuals who suffer work-related injuries or illness caused by an accident, mishap, or hazard during work-related activities while on or off a DoD worksite, where there is a nexus to Army personnel, activities, or facilities/ equipment, and/or individuals found to have contributed to the accident, mishap, or hazard.

II. Privacy Act Exemption

The Privacy Act permits Federal agencies to exempt eligible records in a system of records from certain provisions of the Act, including the provisions providing individuals with a right to request access to and amendment of their own records and accounting of disclosures of such records. If an agency intends to exempt a particular system of records, it must first go through the rulemaking process pursuant to 5 U.S.C. 553(b)(1)–(3), (c), and (e). This proposed rule explains why an exemption is being claimed for this system of records and invites public comment, which DoD will consider...