

a request for expedited processing solely on the information contained in the initial letter requesting expedited treatment. When the OCC grants a request for expedited processing, the OCC will process the records as soon as practicable.

(v) If the OCC denies a request for expedited processing, the requester may appeal the denial in accordance with paragraph (d) of this section. If the requester submits an appeal on paper, both the envelope and the appeal itself must be clearly marked, "Appeal for Expedited Processing."

(vi) The OCC will expeditiously consider the appeal and notify the requestor of the determination.

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(d) * * *

(1) *Procedure.* A requester may appeal an adverse determination, including denials of requests for records, requests for expedited processing under paragraph (c)(5) of this section, and requests for fee waivers or reductions under § 4.17(b)(4). All appeals must be submitted in writing within 90 calendar days after the date of the initial determination. The appeal must include the circumstances and arguments supporting disclosure of the requested records. Appeals of initial determinations to deny expedited processing must also follow the procedure set forth in paragraph (c)(5)(v) of this section.

(2) *Appellate determination.* The Comptroller or the Comptroller's delegate determines whether to grant an appeal of a denial of:

- (i) A request for OCC records;
- (ii) A request for expedited processing; or
- (iii) A waiver or reduction of fees.

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■ 3. Amend § 4.16 by:

- a. Revising and republishing paragraph (a)(1);
- b. Revising paragraph (b)(1)(i) and (ii); and
- c. Removing in paragraph (b)(2)(v), the phrase " , unless the OCC has substantial reason to believe that disclosure of the information would result in competitive harm".

The revisions and republication read as follows:

§ 4.16 Predisclosure notice for confidential commercial information.

(a) Definitions. For purposes of this section, the following definitions apply:

(1) Confidential commercial information means commercial or financial information obtained by the OCC from a submitter that may be protected from disclosure under

Exemption 4 of FOIA, 5 U.S.C. 552(b)(4).

* * * * *

(b) * * *

(1) * * *

(i) With respect to confidential commercial information submitted to the OCC or to the Federal Home Loan Bank Board, the predecessor of the OTS, prior to January 1, 1988, if the information is subject to a prior express commitment of confidentiality from the OCC or the Federal Home Loan Bank Board, the predecessor of the OTS; and

(ii) With respect to confidential commercial information submitted to the OCC or to the OTS (or the Federal Home Loan Bank Board, its predecessor agency) on or after January 1, 1988, if:

(A) The submitter in good faith designated the information as confidential commercial information; or

(B) The OCC or the OTS (or the Federal Home Loan Bank Board, its predecessor agency) designated the class of information to which the requested information belongs as confidential commercial information.

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■ 4. Amend § 4.17 by revising paragraph (b)(4) to read as follows:

§ 4.17 FOIA request fees.

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(b) * * *

(4) *Waiving or reducing a fee.* (i) The OCC must waive or reduce a fee under this section whenever, in its opinion, disclosure of records is in the public interest because the disclosure:

(A) Is likely to contribute significantly to public understanding of the operations or activities of the government; and

(B) Is not primarily in the commercial interest of the requester.

(ii) A requester may appeal the OCC's determination not to grant a request for a waiver or reduction of fees under this paragraph pursuant to the procedure set forth in § 4.15(d) of this section.

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Michael J. Hsu,

Acting Comptroller of the Currency.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-132569-17]

RIN 1545-BO40

Definition of Energy Property and Rules Applicable to the Energy Credit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: This document corrects a notice of proposed rulemaking (REG-132569-17) published in the **Federal Register** on November 22, 2023, containing proposed regulations that would amend the regulations relating to the energy credit for the taxable year in which eligible energy property is placed in service.

DATES: The comment period for REG-132569-17 (88 FR 82188, November 22, 2023) is reopened, and additional written or electronic comments must be received by March 25, 2024.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG-132569-17). 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 for public availability any comment submitted to its public docket.

Send paper submissions to: CC:PA:LPD:PR (REG-132569-17), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Office of Associate Chief Counsel (Passthroughs & Special Industries) at (202) 317-6853 (not a toll-free number); concerning submissions of comments, Vivian Hayes, (202) 317-6901 (not toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking (REG-132569-17) that is the subject of this correction proposes regulations under section 48 of the Internal Revenue Code (Code) (Proposed Regulations) addressing the energy credit determined under section 48 for purposes of

sections 38 and 46 of the Code. The Proposed Regulations address the treatment of certain gas upgrading equipment in a manner that warrants a correction.

Need for Correction

As published, the Proposed Regulations would exclude from the definition of “qualified biogas property” any “gas upgrading equipment necessary to concentrate the gas into the appropriate mixture for injection into a pipeline through removal of other gases such as carbon dioxide, nitrogen, or oxygen.” See proposed § 1.48–9(e)(11)(i). Proposed § 1.48–9(f)(1) would provide, however, that property owned by the taxpayer that is an integral part of an energy property (as defined in proposed § 1.48–9(f)(3)) is treated as energy property. A correction is needed to clarify that gas upgrading equipment that is necessary to concentrate the gas from qualified biogas property into the appropriate mixture for injection into a pipeline through removal of other gases such as carbon dioxide, nitrogen, or oxygen, would be energy property if it is an integral part of an energy property as defined in proposed § 1.48–9(f)(3).

Correction of Publication

Accordingly, the publication of the Proposed Regulations, which was the subject of FR Doc. 2023–25539, is corrected by revising the following sentence on page 82214, in the second column and before the first full paragraph: “However, gas upgrading equipment necessary to concentrate the gas into the appropriate mixture for injection into a pipeline through removal of other gases such as carbon dioxide, nitrogen, or oxygen is not included in qualified biogas property.” This sentence should be revised to read as follows: “However, gas upgrading equipment necessary to concentrate the gas into the appropriate mixture for injection into a pipeline through removal of other gases such as carbon dioxide, nitrogen, or oxygen is not a functionally interdependent component (as defined in paragraph (f)(2)(ii) of this section) of qualified biogas property.”

Oluwafunmilayo A. Taylor,

Section Chief, Publications and Regulations Section, Associate Chief Counsel, Procedure and Administration.

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DEPARTMENT OF EDUCATION

34 CFR Chapter III

[Docket ID ED–2024–OSERS–0001]

Proposed Priorities and Requirements—Technical Assistance on State Data Collection—National Technical Assistance Center To Improve State Capacity To Collect, Report, Analyze, and Use Accurate Early Childhood IDEA Data

AGENCY: Office of Special Education and Rehabilitative Services, Department of Education.

ACTION: Proposed priorities and requirements.

SUMMARY: The Department of Education (Department) proposes priorities and requirements for a National Technical Assistance Center To Improve State Capacity To Collect, Report, Analyze, and Use Accurate Early Childhood IDEA Data (Center) under the Technical Assistance on State Data Collection program, Assistance Listing Number (ALN) 84.373Z. The Department may use these priorities and requirements for competitions in fiscal year (FY) 2024 and later years. We take this action to identify the national need to provide technical assistance (TA) to improve the capacity of States to meet the early childhood data collection and reporting requirements under Part B and Part C of the Individuals with Disabilities Education Act (IDEA).

DATES: We must receive your comments on or before May 7, 2024.

ADDRESSES: Comments must be submitted via the Federal eRulemaking Portal at www.regulations.gov. However, if you require an accommodation or cannot otherwise submit your comments via www.regulations.gov, please contact the program contact person listed under **FOR FURTHER INFORMATION CONTACT**. The Department will not accept comments submitted by fax or by email, or comments submitted after the comment period closes. To ensure the Department does not receive duplicate copies, please submit your comments only once. In addition, please include the Docket ID at the top of your comments.

Federal eRulemaking Portal: Go to www.regulations.gov to submit your comments electronically. Information on using *Regulations.gov*, including instructions for accessing agency documents, submitting comments, and viewing the docket, is available on the site under “FAQ.”

Note: The Department’s policy is generally to make comments received from members of

the public available for public viewing in their entirety on the Federal eRulemaking Portal at www.regulations.gov. Therefore, commenters should be careful to include in their comments only information that they wish to make publicly available.

FOR FURTHER INFORMATION CONTACT: Meredith Miceli, U.S. Department of Education, 400 Maryland Avenue SW, Room 4A10, Washington, DC 20202. Telephone: (202) 987–0135. Email: Meredith.Miceli@ed.gov.

If you are deaf, hard of hearing, or have a speech disability and wish to access telecommunications relay services, please dial 7–1–1.

SUPPLEMENTARY INFORMATION:

Invitation to Comment: We invite you to submit comments regarding the proposed priorities and requirements. To ensure that your comments have maximum effect in developing the final priorities and requirements, we urge you to identify clearly the specific section of the proposed priorities and requirements that each comment addresses.

Directed Question: Given that Congress has not yet enacted an appropriation for FY 2024, the Department is considering whether it may use a phased-in funding approach to this investment, with smaller awards in the initial years of the project and higher awards in later years. The Department requests specific public comment on the extent to which such an approach would require substantive changes to the proposed priority and whether there are particular areas of focus (e.g., data sharing templates, data analyses tools) that may benefit from a phased-in approach.

We invite you to assist us in complying with the specific requirements of Executive Orders 12866, 13563, and 14094 and their overall requirement of reducing regulatory burden that might result from these proposed priorities and requirements. Please let us know of any further ways we could reduce potential costs or increase potential benefits while preserving the effective and efficient administration of the program.

During and after the comment period, you may inspect public comments about the proposed priorities and requirements by accessing *Regulations.gov*. To inspect comments in person, please contact the person listed under **FOR FURTHER INFORMATION CONTACT**.

Assistance to Individuals with Disabilities in Reviewing the Rulemaking Record: On request we will provide an appropriate accommodation or auxiliary aid to an individual with a