

tax brackets are beyond the scope of this rulemaking.

After consideration of the comments, these final regulations therefore adopt the text of the interim final rule and proposed regulations without change.

Special Analyses

I. Regulatory Planning and Review

These final regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (July 4, 2025) between the Treasury Department and OMB regarding review of tax regulations.

II. Regulatory Flexibility Act

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that these final regulations will not have a significant economic impact on a substantial number of small entities. These regulations, which reduce the amount of a fee to obtain a particular service, affect decedents' estates, which generally are not small entities as defined under 5 U.S.C. 601(6). Thus, these regulations have no economic impact on small entities. In addition, the final regulations will establish a \$56 fee, which is a reduction from the previously established fee and is not substantial enough to have a significant economic impact on any entities that could be affected by establishing such a fee. Accordingly, the Secretary certifies that the rule will not have a significant economic impact on a substantial number of small entities.

III. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 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. These final regulations do 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. Submission to Small Business Administration

Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking and the interim final rule that preceded these final regulations were submitted to the Chief Counsel for the Office of Advocacy of the Small Business Administration for comment on their impact on small business. No comments were received on the proposed regulations or the interim final rule.

VI. 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 the Office of the Associate Chief Counsel (Passthroughs, Trusts, and Estates). Other personnel from the Treasury Department and the IRS participated in the development of the regulations.

List of Subjects in 26 CFR Part 300

Estate taxes, Reporting and recordkeeping requirements.

PART 300—USER FEES

■ Accordingly, the interim rule amending 26 CFR part 300, which was published at 90 FR 21410 on May 20, 2025, is adopted as final without change.

Frank J. Bisignano,
Chief Executive Officer.

Approved: November 4, 2025.

Kenneth J. Kies,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2025–21649 Filed 11–28–25; 8:45 am]

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 161

[Docket ID: DoD–2025–OS–0009]

RIN 0790–AL85

Identification (ID) Cards for Members of the Uniformed Services, Their Dependents, and Other Eligible Individuals; Amendment

AGENCY: Office of the Under Secretary of Defense for Personnel and Readiness (OUSD(P&R)), Department of Defense (DoD).

ACTION: Interim final rule; request for comments.

SUMMARY: As directed by the Executive Order “Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government,” issued January 30, 2025, the Department is removing the procedures for retirees, dependents, and contractor employees to request a change to their “gender marker” in the Defense Enrollment Eligibility Reporting System (DEERS).

DATES: This interim final rule is effective December 1, 2025. Comments must be received by January 30, 2026.

ADDRESSES: You may submit comments, identified by docket number and title, by any of the following methods:

(1) *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

(2) *Mail:* Department of Defense, Office of the Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency, 4800 Mark Center Drive, Mailbox #24, Suite 05F16, Alexandria, VA 22350–1700.

Instructions: All submissions received must include the agency name, docket number and title 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 <http://www.regulations.gov> as they are received without change, including any personal identifiers or contact information.

FOR FURTHER INFORMATION CONTACT: Robert Eves at 571–372–1956; email: robert.c.eves.civ@mail.mil.

SUPPLEMENTARY INFORMATION:

Background

On February 14, 2024, the DoD published a final rule, “Identification (ID) Cards for Members of the

Uniformed Services, Their Dependents, and Other Eligible Individuals” (89 FR 11172–11198), concerning the policies and procedures for issuing DoD ID cards. That final rule included the procedures for retirees, dependents, and contractor employees to request a change to their “gender marker” in the Defense Enrollment Eligibility Reporting System (DEERS). Executive Order 14168, “Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government,” issued January 30, 2025, recognized two sexes, male and female, and stated that “these sexes are not changeable and are grounded in fundamental and incontrovertible reality.” The Executive Order also requires Federal agencies to ensure that all applicable policies and documents, including rules, use the term “sex” and not “gender.”

Legal Authority

Authorities for this rule include 5 United States Code (U.S.C.) 5703 (per diem, travel, and transportation expenses; experts and consultants; individuals serving without pay); and 10 U.S.C. 1044a (authority to act as a notary); 1061–1064 (commissary and exchange benefits); 1072–1074, 1074a–1074c, 1076, 1076a, 1077, 1095(k)(2) (medical and dental care); 1408(h) (payment of retired or retainer pay in compliance with court orders/benefits for dependents who are victims of abuse by members losing right to retired pay); and Chapter 1223 (retired pay). These authorities provide members of the Uniformed Services (active component, reserve component, or retired members) and their spouses and dependents certain benefits and privileges. 18 U.S.C. 499 (military, naval, or official passes), 506 (seals of departments or agencies), 509 (possessing and making plates or stones for Government transportation requests), 701 (official badges, identification cards, other insignia), and 1001 (statements or entries generally), address penalties, fines and imprisonment for unauthorized reproduction of ID cards.

Changes Made With This Rule

On February 14, 2024, the DoD published a final rule in the **Federal Register** (89 FR 11172–11198) on the policies and procedures for issuing DoD ID cards. Included in the final rule was a provision that allowed retirees, dependents, and contractor employees to request their “gender marker” be changed based on their preference. E.O.

14168,¹ requires Federal agencies to ensure that all applicable policies and documents, including rules, use the term “sex” and not “gender.”

With this rule the Department removes and replaces three instances of “gender” with “sex” and one instance of “gender marker” with “sex code.” Additionally, the interim final rule removes the procedure for retirees, dependents, and contractor employees to elect to change this data in DEERS, absent an administrative error. DoD has determined that receiving public comment prior to effectuating this CFR amendment is impracticable and against public interest. DoD seeks to avoid confusion and prevent unnecessary time spent on self-attestation requests, which would not be processed upon the final rule taking effect. For these same reasons, DoD finds good cause to make the interim final rule enforceable immediately upon publication.

Regulatory Compliance

Pursuant to 5 U.S.C. 553(d)(3), the Department finds there is good cause to make this final rule effective immediately upon publication. This final rule codifies actions taken under direct Presidential authority. Removing the regulations immediately provides transparency and may reduce confusion. Further, a delayed effective date serves no practical purpose here since no adjustment period is needed for any regulated party to come into or otherwise prepare for compliance

Executive Order 12866, “Regulatory Planning and Review,” and Executive Order 13563, “Improving Regulation and Regulatory Review”

EOs 12866 and 13563 direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). E.O. 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This rule is not a “significant regulatory action” under E.O. 12866 and was not reviewed by OMB. This rule is not an E.O. 14192 regulatory action because this rule is not significant under E.O. 12866.

¹ Available at <https://www.govinfo.gov/content/pkg/FR-2025-01-30/pdf/2025-02090.pdf>.

Congressional Review Act (5 U.S.C. 801, et seq.)

The Congressional Review Act, 5 U.S.C. 801, *et seq.*, as amended by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each house of the Congress and to the Comptroller General of the United States. DoD will submit a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States. This interim final rule is not a “major rule” as defined by 5 U.S.C. 804(2).

Title 2 U.S.C. Chapter 25, “Unfunded Mandates Reform Act”

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) (2 U.S.C. 1532) requires agencies to assess anticipated costs and benefits before issuing any rule whose mandates require spending in any one year of \$100 million in 1995 dollars, updated annually for inflation. This rule will not mandate any requirements for State, local, or tribal governments, nor will it affect private sector costs.

Public Law 96–354, “Regulatory Flexibility Act” (5 U.S.C. Chapter 6)

The Under Secretary of Defense for Personnel and Readiness certifies this interim final rule is not subject to the Regulatory Flexibility Act because it would not, if promulgated, have a significant economic impact on a substantial number of small entities. Therefore, the Regulatory Flexibility Act, as amended, does not require us to prepare a regulatory flexibility analysis.

Public Law 96–511, “Paperwork Reduction Act” (44 U.S.C. Chapter 35)

Under the Paperwork Reduction Act (PRA) of 1995, OMB approved and assigned OMB Control Number 0704–0415, “Application for Department of Defense Common Access Card—DEERS Enrollment.” The provision for the self-attestation for changing a sex code (gender marker) in an individual’s DEERS record (89 FR 11172) required only a signed individual statement. The “Application for Department of Defense Common Access Card—DEERS Enrollment” was not required and it was determined that the self-attestation did not change the cost or burden associated with this information collection. Therefore, removing the provision also has no effect on the cost or burden of the information collection. Additional information regarding this

collection of information—including all current background materials—can be found at <https://www.reginfo.gov/public/do/PRAMain> by using the search function to enter either the title of the collection or the OMB Control Number.

Executive Order 13132, “Federalism”

E.O. 13132 establishes certain requirements that an agency must meet when it promulgates an interim final rule that imposes substantial direct requirement costs on State and local governments, preempts State law, or otherwise has federalism implications. This rule will not have a substantial effect on State and local governments.

Executive Order 13175, “Consultation and Coordination With Indian Tribal Governments”

E.O. 13175 establishes certain requirements that an agency must meet when it promulgates an interim final rule that imposes substantial direct compliance costs on one or more Indian tribes, preempts tribal law, or effects the distribution of power and responsibilities between the Federal government and Indian tribes. This interim final rule will not have a substantial effect on Indian tribal governments.

List of Subjects in 32 CFR Part 161

Administrative practice and procedure, Armed forces, Military personnel, National defense, Privacy, Security measures.

Accordingly, DoD amends 32 CFR part 161 as follows:

PART 161—IDENTIFICATION (ID) CARDS FOR MEMBERS OF THE UNIFORMED SERVICES, THEIR DEPENDENTS, AND OTHER ELIGIBLE INDIVIDUALS

■ 1. The authority citation for part 161 is revised to read as follows:

Authority: 5 U.S.C. 5703, 10 U.S.C. 1061–1064, 1072–1074, 1074a–1074c, 1076, 1076a, 1077, and 1095(k)(2); 18 U.S.C. 499, 506, 509, 701, and 1001; 10 U.S.C. 1408(h), 1044a, and chapter 1223.

§ 161.3 [Amended]

■ 2. Amend § 161.3 by removing from the definition of *Spouse* the word “gender” and adding in its place the word “sex”.

§ 161.23 [Amended]

■ 3. Amend § 161.23 by:

- a. Removing paragraph (k) and Table 33 to Subpart D of Part 161;
- b. Redesignating paragraphs (l) through (n) as paragraphs (k) through (m) and redesignating Tables 34 through

38 to Subpart D of Part 161 as Tables 33 through 37 to Subpart D of Part 161;

- c. In newly redesignated paragraph (k), removing the text “Table 34” and adding in its place the text “table 33”;
- d. In newly redesignated paragraph (l), removing the text “Table 35” and adding in its place the text “table 34”;
- and
- e. In newly redesignated paragraph (m)(1)(ii), removing the text “Tables 36 through 38” and adding in its place the text “tables 35 through 37”;
- f. In newly redesignated paragraph (m)(2), removing the text “Table 36” and adding in its place the text “table 35”;
- g. In newly redesignated paragraph (m)(3), removing the text “Gender”, “gender marker” and “Table 37” and adding in its place the text “Sex”, “sex code”, and “table 36”, respectively;
- h. In the heading of newly redesignated Table 36 to Subpart D of Part 161, removing the words “Gender Marker” and adding in their place the words “Sex Code”; and
- i. In newly redesignated paragraph (m)(4), removing the text “Table 38” and adding in its place the text “table 37”.

Dated: November 26, 2025.

Aaron T. Siegel,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

[FR Doc. 2025–21723 Filed 11–28–25; 8:45 am]

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Copyright Royalty Board

37 CFR Part 385

[Docket No. 25–CRB–0012–PR COLA (2026)]

Cost of Living Adjustment to Royalty Rates and Terms for Making and Distributing Phonorecords

AGENCY: Copyright Royalty Board, Library of Congress.

ACTION: Final rule; cost of living adjustment.

SUMMARY: The Copyright Royalty Judges announce a cost of living adjustment (COLA) in the royalty rates for the statutory license for making and distributing phonorecords of nondramatic musical works regarding physical phonorecords and Permanent Downloads.

DATES:

Effective date: December 1, 2025.

Applicability date: These rates and terms are applicable during the period from January 1, 2026, through December 31, 2026.

FOR FURTHER INFORMATION CONTACT: Anita Brown, CRB Program Specialist, (202) 707–7658, crb@loc.gov.

SUPPLEMENTARY INFORMATION: Section 115 of the Copyright Act, title 17 of the United States Code, creates a statutory license for making and distributing phonorecords of nondramatic musical works. On December 16, 2022, the Copyright Royalty Judges (Judges) adopted final regulations governing the rates and terms of copyright royalty payments under that license for the license period 2024–2027 for making and distributing phonorecords of nondramatic musical works. See 87 FR 76942.

Pursuant to those regulations, at least 25 days before January 1 of each year, the Judges shall publish in the **Federal Register** notice of a cost of living adjustment (COLA) applicable to the royalty fees for making and distributing physical phonorecords and Permanent Downloads. See 37 CFR 385.11.

The adjustment in the royalty fee shall be based on a calculation of the percentage increase in the Consumer Price Index for All Urban Consumers (CPI–U) published in November 2022 (298.012)¹ (“base rate”) according to the following formulas: for the per-work rate, $(1 + (Cy - 298.012^2)/298.012) \times 12\text{¢}$, rounded to the nearest tenth of a cent; for the per-minute rate, $(1 + (Cy - 298.012)/298.012) \times 2.31\text{¢}$, rounded to the nearest hundredth of a cent; where *Cy* is the CPI–U published by the Secretary of Labor before December 1 of the preceding year. 37 CFR 385.11(a)(2). The CPI–U published by the Secretary of Labor from the most recent index published before December 1, 2025, is 324.800.³ Applying the formulas in 37 CFR 385.11(a)(2) results in an increase in the rates for 2026.

The adjusted rates for 2026 are 13.1 cents for the per-work rate and 2.52 cents for the per-minute rate.

List of Subjects in 37 CFR Part 385

Copyright, Phonorecords, Recordings.

¹ The CPI–U published in November 2022 is available at https://www.bls.gov/news.release/archives/cpi_11102022.htm at Table 1.

² Base rate.

³ The CPI–U announced on October 24, 2025, by the Bureau of Labor Statistics in its *Consumer Price Index News Release—Consumer Price Index*, is available at <https://www.bls.gov/news.release/pdf/cpi.pdf> at Table 1 (last viewed on Nov. 25, 2015). The Copyright Royalty Judges note that the October 24, 2025, publication is the most recent CPI–U published by the Secretary of Labor before December 1 of the preceding year of this COLA adjustment (*i.e.*, 2026). The Bureau of Labor statistics has explained “BLS could not collect October 2025 reference period survey data due to a lapse in appropriations.” See <https://www.bls.gov/bls/2025-lapse-revised-release-dates.htm> (last viewed on Nov. 25, 2025).