

Rulemaking on August 16, 2007, at 72 FR 45991. In this Notice, SSA solicited comments under the PRA on the burden estimate; the need for the information; its practical utility; ways to enhance its quality, utility and clarity; and ways to minimize the burden on respondents, including the use of automated collection techniques or other forms of information technology. We did not receive any comments from the public.

#### List of Subjects in 20 CFR Part 422

Administrative practice and procedure, Organization and functions (Government agencies), Social Security, Reporting and recordkeeping requirements.

Dated: December 13, 2007.

Michael J. Astrue,

Commissioner of Social Security.

■ For the reasons set forth in the preamble, we are amending part 422 of chapter III of title 20 of the Code of Federal Regulations as follows:

### PART 422—ORGANIZATION AND PROCEDURES

#### Subpart F—[Amended]

■ 1. The authority citation for subpart F of part 422 is revised to read as follows:

**Authority:** Sec. 1140(a)(2)(A) of the Social Security Act, 42 U.S.C. 1320b–10(a)(2)(A) (Pub. L. 103–296, Sec. 312(a)).

■ 2. Section 422.527 is revised to read as follows:

#### § 422.527 Private printing and modification of prescribed applications, forms, and other publications.

Any person, institution, or organization wishing to reproduce, reprint, or distribute any application, form, or publication prescribed by the Administration must obtain prior approval if he or she intends to charge a fee. Requests for approval must be in writing and include the reason or need for the reproduction, reprinting, or distribution; the intended users of the application, form, or publication; the fee to be charged; any proposed modification; the proposed format; the type of machinery (e.g., printer, burster, mail handling), if any, for which the application, form, or publication is being designed; estimated printing quantity; estimated printing cost per thousand; estimated annual usage; and any other pertinent information required by the Administration. Forward all requests for prior approval to: Office of Publications Management,

6401 Security Boulevard, Baltimore, MD 21235–6401.

[FR Doc. E7–24915 Filed 12–26–07; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[TD 9372]

RIN 1545–BE08

### Disclosure of Return Information to the Bureau of the Census

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulation.

**SUMMARY:** This document contains a final regulation relating to the list of items of return information disclosed to the Bureau of the Census (Bureau). The regulation adds two items of return information for use in producing demographic statistics programs, including the Bureau's Small Area Income and Poverty Estimates (SAIPE). The final regulation also removes four items that the Bureau has indicated are no longer necessary. This regulation facilitates the assistance of the IRS to the Bureau in its statistics programs and requires no action by taxpayers and has no effect on their tax liabilities.

**DATES:** *Effective Date:* This regulation is effective on December 27, 2007.

*Applicability Date:* For dates of applicability, see § 301.6103(j)(1)–1.

**FOR FURTHER INFORMATION CONTACT:** Glenn Melcher, (202) 622–4570 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

Under section 6103(j)(1), upon written request from the Secretary of Commerce, the Treasury Secretary is to furnish to the Bureau of the Census (Bureau) return information as may be prescribed by Treasury regulations for the purpose of, but only to the extent necessary in, structuring censuses and conducting related statistical activities authorized by law. Section 301.6103(j)(1)–1 of the regulations further defines such purposes by reference to 13 U.S.C. chapter 5 and provides an itemized description of the return information authorized to be disclosed for such purposes.

This document adopts a final regulation that authorizes the IRS to disclose the additional items of return information that have been requested by the Secretary of Commerce in

developing and preparing demographic statistics, including statutorily mandated Small Area Income and Poverty Estimates (SAIPE). The final regulation also removes certain items of return information that are authorized to be disclosed in the existing regulation but that the Secretary of Commerce has indicated are no longer needed.

The final regulation in this issue of the **Federal Register** amends the Procedure and Administration Regulations (26 CFR part 301) relating to Internal Revenue Code (Code) section 6103(j)(1). The final regulation contains rules relating to the disclosure of return information reflected on returns to officers and employees of the Department of Commerce for structuring censuses and conducting related statistical activities authorized by law.

A notice of proposed rulemaking (REG–147195–04, 2005–1 CB 888 [70 FR 12166–01]) was published in the **Federal Register** on March 11, 2005. No comments were received from the public in response to the notice of proposed rulemaking. No public hearing was requested or held. The proposed regulation is adopted by this Treasury decision.

#### Explanation of Provisions

As duly requested by the Secretary of Commerce and set forth in the proposed regulation, this final regulation permits disclosure to the Bureau of earned income and the number of Earned Income Credit-eligible qualifying children.

The regulation also removes four items of return information that the Bureau indicated it no longer requires. These items are: (1) End-of-year code; (2) months actively operated; (3) total number of documents and the total amount reported on the Form 1096 (Annual Summary and Transmittal of U.S. Information Returns) transmitting Forms 1099–MISC (Miscellaneous Income); and (4) Form 941 (Employer's Quarterly Federal Tax Return) indicator and business address on Schedule C (Profit or Loss From Business) of Form 1040. Accordingly, the regulation has removed these items of return information from those that may be disclosed to the Bureau.

#### Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this regulation, and because the

regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, the NPRM preceding this regulation was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses.

**Drafting Information**

The principal author of this regulation is Glenn Melcher, Office of the Associate Chief Counsel (Procedure & Administration).

**List of Subjects in 26 CFR Part 301**

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Adoption of Amendments to the Regulations**

■ Accordingly, 26 CFR part 301 is amended as follows:

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 301.6103(j)(1)–1 is amended by:

■ 1. Revising paragraphs (b)(1) introductory text and (b)(3) introductory text, (b)(3)(xvii), (b)(3)(xviii), (b)(3)(xix), (b)(3)(xx), (b)(3)(xxi), (b)(3)(xxii), (b)(3)(xxiii), (b)(3)(xxiv), and (e).

■ 2. Adding paragraphs (b)(1)(xvi) and (b)(1)(xvii).

■ 3. Removing and reserving paragraph (b)(3)(xxv).

The revisions and additions read as follows:

**§ 301.6103(j)(1)–1 Disclosures of return information reflected on returns to officers and employees of the Department of Commerce for certain statistical purposes and related activities.**

\* \* \* \* \*

(b) *Disclosure of return information reflected on returns to officers and employees of the Bureau of the Census.* (1) Officers or employees of the Internal Revenue Service will disclose the following return information reflected on returns of individual taxpayers to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting and preparing, as authorized by chapter 5 of title 13, United States Code, intercensal estimates of population and income for all geographic areas included in the

population estimates program and demographic statistics programs, censuses, and related program evaluation:

\* \* \* \* \*

(xvi) Earned Income (as defined in section 32(c)(2)).

(xvii) Number of Earned Income Tax Credit-eligible qualifying children.

\* \* \* \* \*

(b)(3) Officers or employees of the Internal Revenue Service will disclose the following business-related return information reflected on returns of taxpayers to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting and preparing, as authorized by chapter 5 of title 13, United States Code, demographic and economic statistics programs, censuses, and surveys. (The “returns of taxpayers” include, but are not limited to: Form 941; Form 990 series; Form 1040 series and Schedules C and SE; Form 1065 and all attending schedules and Form 8825; Form 1120 series and all attending schedules and Form 8825; Form 851; Form 1096; and other business returns, schedules and forms that the Internal Revenue Service may issue.):

\* \* \* \* \*

(xvii) Principal industrial activity code, including the business description.

(xviii) Consolidated return indicator.

(xix) Wages, tips, and other compensation.

(xx) Social Security wages.

(xxi) Deferred wages.

(xxii) Social Security tip income.

(xxiii) Total Social Security taxable earnings.

(xxiv) Gross distributions from employer-sponsored and individual retirement plans from Form 1099-R.

(xxv) [Reserved].

\* \* \* \* \*

(e) *Effective/applicability date.* This section is applicable to disclosures to the Bureau of the Census on or after December 27, 2007.

**Linda E. Stiff,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: December 18, 2007.

**Eric Solomon,**  
*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. E7–25014 Filed 12–26–07; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[USCG–2007–0168]

RIN 1625–AA09

**Drawbridge Operation Regulations; Atlantic Intracoastal Waterway (AIWW), at Scotts Hill, NC**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of temporary deviation from regulations.

**SUMMARY:** The Commander, Fifth Coast Guard District, has approved an additional temporary deviation from the regulations governing the operation of the Figure Eight Swing Bridge, at AIWW mile 278.1, at Scotts Hill, NC. From February 1, 2008 at 6 p.m., until February 29, 2008 at 5:30 p.m., this added deviation allows the drawbridge to remain closed-to-navigation each day from 6 p.m. to 9:30 a.m., from 10 a.m. to 1:30 p.m., and from 2 p.m. to 5:30 p.m., to complete sandblasting and painting operations. In addition, commercial vessel openings will be provided at night if at least three hours notice is given by calling (910) 686–0635 or via marine radio on Channel 13.

**DATES:** This deviation is effective from 6 p.m. on February 1, 2008 to 5:30 p.m. on February 29, 2008.

**ADDRESSES:** Materials referred to in this document are available for inspection or copying at Commander (dpb), Fifth Coast Guard District, Federal Building, 1st Floor, 431 Crawford Street, Portsmouth, VA 23704–5004 between 8 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (757) 398–6222. Commander (dpb), Fifth Coast Guard District maintains the public docket for this temporary deviation.

**FOR FURTHER INFORMATION CONTACT:** Gary S. Heyer, Bridge Management Specialist, Fifth Coast Guard District, at (757) 398–6629.

**SUPPLEMENTARY INFORMATION:** The Figure Eight Swing Bridge has a vertical clearance in the closed position to vessels of 20 feet, above mean high water (MHW). Also, the vertical clearance in this location is limited to 85 feet, above MHW, by the overhead power line.

On October 2, 2007, we published a notice of temporary deviation from regulations entitled “Drawbridge Operation Regulations; Atlantic Intracoastal Waterway (AIWW), at