

inspection at <http://www.regulations.gov> or upon request. The IRS received no requests for a public hearing, and none was held. The final regulations adopt the proposed regulations without change. The temporary regulations are hereby made obsolete and removed.

#### Effect on Other Documents

Temporary regulations § 300.13T are obsolete as of September 9, 2016.

#### Special Analyses

Certain IRS regulations, including this one, are exempt from the requirements of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory impact assessment is not required.

The Administrative Procedure Act provides that substantive rules generally will not be effective until thirty days after the final regulations are published in the **Federal Register** (5 U.S.C. 553(d)). The Treasury Department and the IRS have determined that section 5 U.S.C. 553(d) of the Administrative Procedure Act applies to these final regulations.

The notice of proposed rulemaking (REG-121496-15) included an initial regulatory flexibility analysis. The Treasury Department and the IRS concluded in the initial regulatory flexibility analysis that the proposed regulations, if promulgated, may have a significant economic impact on a substantial number of small entities. None of the public comments submitted under the regulation number for the proposed regulation addressed the initial regulatory flexibility analysis. After further consideration, the Treasury Department and the IRS conclude that no final regulatory flexibility analysis is required. The Treasury Department and the IRS certify that the final regulations will not have a significant economic impact on a substantial number of small entities. Although the final regulations will likely affect a substantial number of small entities, the economic impact on those entities is not significant. The final regulations establish a \$33 fee to apply for or renew a PTIN per original or renewal application, which is a reduction from the previously established fee of \$50 per original or renewal application, and the \$33 fee will not have a significant economic impact on a small entity.

Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking that preceded these final regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its

impact on small business. No comments were received on the proposed regulations.

#### Drafting Information

The principal author of these final regulations is Hollie M. Marx, Office of the Associate Chief Counsel (Procedure and Administration). However, other personnel from the Treasury Department and the IRS participated in their development.

#### List of Subjects in 26 CFR Part 300

Reporting and recordkeeping requirements, User fees.

#### Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 300 is amended 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 300.13 is amended by adding paragraph (b) and revising paragraph (d) to read as follows:

#### § 300.13 Fee for obtaining a preparer tax identification number.

\* \* \* \* \*

(b) *Fee.* The fee to apply for or renew a preparer tax identification number is \$33 per year, which is the cost to the government for processing the application for a preparer tax identification number and does not include any fees charged by the vendor.

\* \* \* \* \*

(d) *Applicability date.* This section will be applicable for applications for and renewal of a preparer tax identification number filed on or after September 9, 2016.

#### § 300.13T [Removed]

■ **Par. 3.** Section 300.13T is removed.

#### John Dalrymple,

*Deputy Commissioner for Services and Enforcement.*

Approved: July 14, 2016.

#### Mark J. Mazur,

*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. 2016-18925 Filed 8-9-16; 8:45 am]

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## DEPARTMENT OF DEFENSE

### Department of the Army

#### 32 CFR Part 505

[USA-2016-HQ-0030]

#### Army Privacy Program

**AGENCY:** Department of the Army, DoD.

**ACTION:** Direct final rule.

**SUMMARY:** The Department of the Army is amending the Army Privacy Program Regulation. Specifically, Army is adding exemption rules for Army system of records “A0600-20 SAMR, Soldiers Equal Opportunity Investigative Files”. This rule provides policies and procedures for the Army’s implementation of the Privacy Act of 1974, as amended. This direct final rule makes changes to the Department of the Army’s Privacy Program rule. These changes will allow the Department to exempt records from certain portions of the Privacy Act. This will improve the efficiency and effectiveness of the Department of Defense’s (DoD’s) program by preserving the exempt status of the records when the purposes underlying the exemption are valid and necessary to protect the contents of the records.

**DATES:** The rule will be effective October 19, 2016 unless comments are received that would result in a contrary determination. Comments will be accepted on or before October 11, 2016.

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

- *Federal Rulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *Mail:* Department of Defense, Office of the Deputy Chief Management Officer, Directorate for Oversight and Compliance, 4800 Mark Center Drive, Mailbox #24, Alexandria, VA 22350-1700.

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

**FOR FURTHER INFORMATION CONTACT:** Ms. Tracy C. Rogers, Chief, FOIA/PA, telephone: 703-428-7499.

**SUPPLEMENTARY INFORMATION:****Direct Final Rule and Significant Adverse Comments**

DoD has determined this rulemaking meets the criteria for a direct final rule because it involves non-substantive changes dealing with DoD's management of its Privacy Programs. DoD expects no opposition to the changes and no significant adverse comments. However, if DoD receives a significant adverse comment, the Department will withdraw this direct final rule by publishing a notice in the **Federal Register**. A significant adverse comment is one that explains: (1) Why the direct final rule is inappropriate, including challenges to the rule's underlying premise or approach; or (2) why the direct final rule will be ineffective or unacceptable without a change. In determining whether a comment necessitates withdrawal of this direct final rule, DoD will consider whether it warrants a substantive response in a notice and comment process.

This regulatory action imposes no monetary costs to the Agency or public. The benefit to the public is the accurate reflection of the Agency's Privacy Program to ensure that policies and procedures are known to the public.

**Regulatory Procedures**

*Executive Order 12866, "Regulatory Planning and Review" and Executive Order 13563, "Improving Regulation and Regulatory Review"*

Executive Orders 13563 and 12866 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, distribute impacts, and equity). Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. It has been determined this Privacy Act rule is not a significant rule. This rule does not (1) have an annual effect on the economy of \$100 million or more or adversely affect in a material way the economy; a sector of the economy; productivity; competition; jobs; the environment; public health or safety; or State, local, or tribal governments or communities; (2) create a serious inconsistency or otherwise interfere with an action taken or planned by another Agency; (3) materially alter the budgetary impact of entitlements, grants, user fees, or loan

programs, or the rights and obligations of recipients thereof; or (4) raise novel legal or policy issues arising out of legal mandates, the President's priorities, or the principles set forth in these Executive Orders.

*Public Law 96-354, "Regulatory Flexibility Act" (5 U.S.C. Chapter 6)*

It has been determined that this Privacy Act rule for the DoD does not have significant economic impact on a substantial number of small entities because it is concerned only with the administration of Privacy Act within the DoD.

*Public Law 95-511, "Paperwork Reduction Act" (44 U.S.C. Chapter 35)*

It has been determined that this Privacy Act rule for the DoD imposes no information collection requirements on the public under the Paperwork Reduction Act of 1995.

*Section 202, Public Law 104-4, "Unfunded Mandates Reform Act"*

It has been determined that this Privacy Act rulemaking for the DoD does not involve a Federal mandate that may result in the expenditure by State, local and tribal governments, in the aggregate, or by the private sector, of \$100 million or more and that such rulemaking will not significantly or uniquely affect small governments.

*Executive Order 13132, "Federalism"*

It has been determined that the Privacy Act rule for the Department of Defense does not have federalism implications. The rule does not have substantial direct effects on the States, on the relationship between the National Government and the States, or on the distribution of power and responsibilities among the various levels of government.

**List of Subjects in 32 CFR Part 505**

Privacy.

Accordingly 32 CFR part 505 is amended as follows:

**PART 505—ARMY PRIVACY ACT PROGRAM**

■ 1. The authority citation for 32 CFR part 505 continues to read as follows:

**Authority:** Public Law 93-579, 88 Stat. 1896 (5 U.S.C. 552a).

■ 2. Amend appendix D to part 505 by adding paragraph (g)(35) to read as follows:

**Appendix D to Part 505—Exemptions, Exceptions, and DoD Blanket Routine Uses**

\* \* \* \* \*

(g) \* \* \*

(35) System identifier: A0600-20 SAMR.

(i) System name: Soldiers Equal Opportunity Investigative Files.

(ii) Exemptions: Investigatory material compiled for law enforcement purposes, other than material within the scope of subsection 5 U.S.C. 552a(j)(2), is exempt pursuant to 5 U.S.C. 552a(k)(2). However, if an individual is denied any right, privilege, or benefit for which he would otherwise be entitled by Federal law or for which he would otherwise be eligible, as a result of the maintenance of such information, such material shall be provided to the individual, except to the extent that disclosure would reveal the identity of a confidential source. Therefore, portions of this system of records may be exempt pursuant to 5 U.S.C. 552a(k)(2) from subsections 5 U.S.C. 552a(c)(3), (d), (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I), and (f).

(iii) Authority: 5 U.S.C. 552a(k)(2).

(iv) Reasons: (A) From subsection (c)(3) because the release of the disclosure accounting would permit the subject of a criminal investigation or other investigation conducted for law enforcement purposes to obtain valuable information concerning the nature of that investigation which will present a serious impediment to law enforcement.

(B) From subsection (d) because access to such records contained in this system would inform the subject of a criminal investigation or other investigation conducted for law enforcement purposes, of the existence of that investigation, provide the subject of the investigation with information that might enable him to avoid detection or apprehension, and would present a serious impediment to law enforcement.

(C) From subsection (e)(1) because in the course of criminal investigations or other law enforcement investigations, information is often obtained concerning the violations of laws or civil obligations of others not relating to an active case or matter. In the interests of effective law enforcement, it is necessary that this valuable information is retained because it can aid in establishing patterns of activity and provide valuable leads for other agencies and future cases that may be brought.

(D) From subsections (e)(4)(G) and (e)(4)(H) because the requirements in those subsections are inapplicable to the extent that portions of this system of records may be exempted from subsection (d), concerning individual access.

(E) From subsection (e)(4)(I) because the identity of specific sources must be withheld to protect the confidentiality of the sources of criminal and other law enforcement information. This exemption is further necessary to protect the privacy and physical safety of witnesses and informants.

(F) From subsection (f) because portions of this system of records have been exempted from the access provisions of subsection (d).

(G) For records that are copies of exempt records from external systems of records, such records are only exempt from pertinent provisions of 5 U.S.C. 552a to the extent such provisions have been identified and an exemption claimed for the original record

and the purposes underlying the exemption for the original record still pertain to the record that is now contained in this system of records. In general, the exemptions were claimed to properly protect classified information relating to national defense and foreign policy; to avoid interference during the conduct of criminal, civil, or administrative actions or investigations; to ensure protective services provided to the President and others are not compromised; to protect records used solely as statistical records; to protect the identity of confidential sources incident to Federal employment, military service, contract, and security clearance determinations; to preserve the confidentiality and integrity of Federal testing materials; and to safeguard evaluation materials used for military promotions when provided by a confidential source. The exemption rule for the original records will identify the specific reasons the records are exempt from specific provisions of 5 U.S.C. 552a.

\* \* \* \* \*

Dated: August 4, 2016.

**Aaron Siegel,**  
Alternate OSD Federal Register Liaison  
Officer, Department of Defense.

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 117**

[Docket No. USCG-2016-0677]

**Drawbridge Operation Regulation; Berwick Bay-Atchafalaya River, Morgan City, LA**

**AGENCY:** Coast Guard, DHS.

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

**SUMMARY:** The Coast Guard has issued a temporary deviation from the operating schedule that governs the Morgan City Railroad Bridge across Berwick Bay at mile 17.5 of the Atchafalaya River and the Gulf Intracoastal Waterway, Morgan City to Port Allen Alternate Route, mile 0.3 in Morgan City, St. Mary Parish, Louisiana. The deviation is necessary to conduct maintenance on the bridge. This deviation allows the bridge to

remain temporarily closed to navigation for five hours.

**DATES:** This deviation is effective from 7 a.m. to noon on August 25, 2016.

**ADDRESSES:** The docket for this deviation, [USCG-2016-0677] is available at <http://www.regulations.gov>. Type the docket number in the "SEARCH" box and click "SEARCH". Click on Open Docket Folder on the line associated with this deviation.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this temporary deviation, call or email David Frank, Bridge Administration Branch, Coast Guard; telephone 504-671-2128, email [david.m.frank@uscg.mil](mailto:david.m.frank@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Burlington Northern Santa Fe Railway Company requested a temporary deviation from the operating schedule of the Morgan City Railroad Bridge across Berwick Bay at mile 17.5 of the Atchafalaya River and the Gulf Intracoastal Waterway, Morgan City to Port Allen Alternate Route, mile 0.3 in Morgan City, St. Mary Parish, Louisiana. This deviation was requested to allow the bridge owner to replace a cracked joint on the west end of the bridge. This bridge is governed by 33 CFR 117.5.

This deviation allows the vertical lift bridge to remain closed to navigation from 7 a.m. to noon on Thursday, August 25, 2016. The bridge has a vertical clearance of 4 feet above high water in the closed-to-navigation position and 73 feet above high water in the open-to-navigation position. Navigation on the waterway consists of tugs with tows, oil industry related work boats and crew boats, commercial fishing vessels and some recreational craft.

Vessels able to pass through the bridge in the closed position may do so at any time and should pass at the slowest safe speed. The bridge will not be able to open for emergencies and the Morgan City-Port Allen Landside route through Amelia, LA is the closest available alternate route.

The Coast Guard will also inform the users of the waterways through our Local and Broadcast Notices to Mariners of the change in operating schedule for the bridge.

In accordance with 33 CFR 117.35(e), the drawbridge must return to its regular

operating schedule immediately at the end of the effective period of this temporary deviation. This deviation from the operating regulations is authorized under 33 CFR 117.35.

**David M. Frank,**  
Bridge Administrator, Eighth Coast Guard District.

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**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[Docket No. USCG-2016-0685]

**Safety Zones; Multiple Fireworks and Swim in Captain of the Port New York Zone**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce various safety zones within the Captain of the Port New York Zone on the specified dates and times. This action is necessary to ensure the safety of vessels and spectators from hazards associated with fireworks displays. During the enforcement period, no person or vessel may enter the safety zones without permission of the Captain of the Port (COTP).

**DATES:** The regulation for the safety zones described in 33 CFR 165.160 will be enforced on the dates and times listed in the table below.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this document, call or email Petty Officer First Class Ronald Sampert U.S. Coast Guard; telephone 718-354-4197, email [ronald.j.sampert@uscg.mil](mailto:ronald.j.sampert@uscg.mil).

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce the safety zones listed in 33 CFR 165.160 on the specified dates and times as indicated in Tables 1 and 2 below. This regulation was published in the **Federal Register** on November 9, 2011 (76 FR 69614).

TABLE 1

1. First Data Corp Fireworks Display, Ellis Island Safety Zone; 33 CFR 165.160 (2.2).	<ul style="list-style-type: none"> <li>• Launch site: A barge located between Federal Anchorages 20-A and 20-B, in approximate position 40°41'45" N., 074°02'09" W. (NAD 1983) about 365 yards east of Ellis Island. This Safety Zone is a 360-yard radius from the barge.</li> <li>• Date: September 10, 2016.</li> <li>• Time: 7:40 p.m.–9:00 p.m.</li> </ul>
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