

“delinquent Federal tax liability,” and “tax check” are included within this subpart. The definition of “authorized representative(s) of the offeror” is the person(s) identified to the IRS contracting officer by the offeror as authorized to represent the offeror in disclosure matters pertaining to the offer. The definition of “delinquent Federal tax liability” is derived from language within the FAR concerning Federal tax delinquency and unpaid Federal tax assessment (see FAR 9.104–5). The definition of “tax check” is an IRS process that accesses and uses taxpayer return information, that is available only to IRS, to support the Government’s determination of an offeror’s eligibility to receive an award, including but not limited to implementation of the statutory prohibition of making an award to corporations that have an unpaid Federal tax liability (see FAR 9.104–5(b)).

The interim rule added a provision to be inserted in all IRS solicitations regardless of dollar value, including those for commercial items. The provision will notify offerors that the IRS will conduct a tax check because the Department of the Treasury has determined that an IRS contractor’s compliance with the tax laws is a tax administration matter, and that taxpayer return information is needed for determining an offeror’s eligibility to receive an award, including but not limited to implementation of the statutory prohibition of making an award to corporations that have an unpaid Federal tax liability (see FAR 9.104–5(b)). The provision also contains a consent to disclosure to be signed and dated by a person authorized to act on behalf of the offeror as defined in 26 CFR 301.6103(c)–1(e)(4). The consent to disclosure authorizes the officers and employees of the Department of the Treasury, including the IRS, to disclose the results of the tax check to the person(s) authorized by the offeror via the signed consent to disclosure.

Under the interim rule, this provision applies to all IRS solicitations regardless of the dollar value, including commercial items (including Commercially Available Off-the-Shelf items). This determination is consistent with the FAR requirements regarding the inclusion of the provisions 52.209–5, 52.209–11 and 52.212–3 as well as various appropriation restrictions.

### III. Summary of Public Comments and This Final Rule

The comment period for the interim rule closed on January 16, 2018. Treasury received twenty-seven

comments and twenty-six of those were outside of the scope of the regulation. The one comment within the scope supported the rule. The commenter noted that the rule will improve the contracting system by making the award process fairer and more efficient. Accordingly, the interim rule is adopted in this final rule without change.

### IV. Regulatory Procedures

#### *Executive Orders 12866 and 13563*

Executive Orders (E.O.s) 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 is not a significant regulatory action and, therefore, was not subject to review under section 6(b) of E.O. 12866, Regulatory Planning and Review, dated September 30, 1993. This rule is not a major rule under 5 U.S.C. 804.

#### *Regulatory Flexibility Act*

The Regulatory Flexibility Act (5 U.S.C. chapter 6) generally requires agencies to conduct an initial regulatory flexibility analysis and a final regulatory flexibility analysis of any rule subject to notice and comment rulemaking requirements, unless the agency certifies that the rule will not have a significant economic impact on a substantial number of small entities.

It is hereby certified that this final rule will not have a significant economic impact on a substantial number of small entities. In this final rule, the Department is adopting an interim rule without change. The interim rule amended the DTAR to establish an internal process that strengthens IRS’ compliance with appropriation act restrictions and the FAR prohibition of entering into a contract with contractors having a delinquent Federal tax liability (see FAR subpart 9.1) and should not have significant economic impacts on small entities other than the potential for not receiving award if the small entity has a delinquent Federal tax liability. This rule does not impose any new reporting, recordkeeping or other compliance requirements. The rule does not duplicate, overlap, or conflict with other Federal rules.

### List of Subjects in 48 CFR Parts 1009 and 1052

Government procurement.

For reasons set forth in the preamble, the interim rule published on November 16, 2017 (FR Doc. 2017–24911) is adopted as final without change.

Dated: March 6, 2018.

**Iris B. Cooper,**

*Senior Procurement Executive.*

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## DEPARTMENT OF THE INTERIOR

### Fish and Wildlife Service

#### 50 CFR Part 23

#### Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)

##### *CFR Correction*

■ In Title 50 of the Code of Federal Regulations, Parts 18 to 199, revised as of October 1, 2017, on page 180, in § 23.24, Code “F” is reinstated for Source of specimen “(d) Captive-bred wildlife (§ 23.36):”.

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## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 300

[Docket No. 170815763–8270–02]

**RIN 0648–BH13**

#### International Fisheries; Pacific Tuna Fisheries; Fishing Restrictions for Tropical Tuna in the Eastern Pacific Ocean for 2018 to 2020

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Final rule.

**SUMMARY:** NMFS is issuing regulations under the Tuna Conventions Act to implement Resolution C–17–02 (*Conservation Measures for Tropical Tunas in the Eastern Pacific Ocean During 2018–2020 and Amendment to Resolution C–17–01*), which was adopted at the 92nd Meeting of the Inter-American Tropical Tuna Commission (IATTC) in July 2017. This final rule implements the C–17–02