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Authority: 15 U.S.C. 717-717z, 3301-3432; 42 U.S.C. 7101-7352; 43 U.S.C. 1331-1356.

By direction of the Commission.

Issued: March 21, 2024.

Debbie-Anne Reese,

Acting Secretary.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG-123376-22]

RIN 1545-BQ74

Disclosures of Return Information Reflected on Returns to Officers and Employees of the Department of Commerce, Including the Bureau of the Census, for Certain Statistical Purposes and Related Activities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed amendments to the regulations relating to the disclosure of specified return information to the Bureau of the Census (Bureau). The proposed amendments would ensure the efficient and appropriate transfer of return information to the Bureau and would permit the disclosure of additional return information pursuant to a request from the Secretary of Commerce. These proposed regulations would require no action by taxpayers and would have no effect on their tax liabilities.

DATES: Electronic or written comments and request for a public hearing must be received by April 29, 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-123376-22) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the "Comments and Requests for a Public Hearing" section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn.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 comments submitted electronically or on paper to the IRS's public docket. Send paper submissions to CC:PA:01:PR (REG-123376-22), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Elizabeth Erickson of the Office of the Associate Chief Counsel (Procedure and Administration), at (202) 317-6834; concerning submissions of comments and requests for a public hearing, Vivian Hayes, at (202) 317-6901 (not toll-free numbers) or by sending an email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to the Procedure and Administration Regulations, 26 CFR part 301, relating to section 6103(j)(1)(A) of the Internal Revenue Code (Code). Section 6103(j)(1)(A) of the Code authorizes the Secretary of the Treasury or her delegate (Secretary) to furnish, upon written request by the Secretary of Commerce, such returns or return information as the Secretary may prescribe by regulation to officers and employees of the Bureau for the purpose of, but only to the extent necessary in, the structuring of censuses and national economic accounts and conducting related statistical activities authorized by law.

There is a long history of providing return information to the Bureau under section 6103(j)(1)(A), and the regulations promulgated under this section have been amended periodically to increase the amount of return information provided to facilitate the statistical activities of the Bureau. *See e.g.*, TD 9037, 68 FR 2693, January 21, 2003; TD 9188, 70 FR 12141, March 11, 2005; TD 9267, 71 FR 38263, July 6, 2006; TD 9372, 72 FR 73262, December 27, 2007; TD 9439, 73 FR 79361, December 29, 2008; TD 9500, 75 FR 52459, August 26, 2010; TD 9631, 78 FR 52857, August 27, 2013; TD 9754, 81 FR 9767, February 26, 2016; TD 9856, 84 FR 14011, April 9, 2019.

The existing regulations under section 6103(j)(1)(A) are set forth in 26 CFR 301.6103(j)(1)-1 (existing § 301.6103(j)(1)-1). They authorize the Bureau to receive return information that supports many different Bureau projects and programs, including the Economic Census, the Longitudinal Employer-Household Dynamics program, and the Small Area Income

and Poverty Estimates program, among others.

Pursuant to section 6103(p)(4), the IRS sets stringent privacy and security requirements for agencies receiving return information, including the Bureau. These requirements are currently detailed in IRS Publication 1075, *Tax Information Security Guidelines For Federal, State and Local Agencies*. *See also*, § 301.6103(p)(4)-1.

Explanation of Provisions

By letter dated February 29, 2024, the Secretary of Commerce requested amendments to existing § 301.6103(j)(1)-1 to allow disclosure of additional items of return information to the Bureau to enable the Bureau to perform mission critical statistical functions. The Secretary of Commerce further stated that the additional items would allow the Bureau to conduct its economic, demographic, decennial, and research statistics programs, censuses, and related program evaluations. The amendments to the existing regulations would permit the Bureau to publish statistical information, enhance the use of administrative records, improve the quality of program estimates, and support the reduction of burden. The Secretary of Commerce's letter lists the additional items of return information requested based on the Bureau's specific need for each item of information.

The Secretary of Commerce asserted that good cause exists to amend existing § 301.6103(j)(1)-1 to add the requested items to the list of items of return information that may be disclosed to the Bureau. The Treasury Department and the IRS agree that amending existing § 301.6103(j)(1)-1 to permit disclosure of these items to the Bureau is appropriate to meet the needs of the Bureau.

Accordingly, the proposed regulations would amend the existing regulations to authorize disclosure of additional return information and reorganize the list of items that may be disclosed to the Bureau to allow the IRS more administrative flexibility when providing the authorized return information.

The proposed regulations would also permit the disclosure of return information if an item of return information currently listed in the regulations is subsequently reported in a substantially similar format or on a substantially similar document. Complications can occur when a data element in the regulations is described as located on a particular document and that document is later updated or superseded. For example, the regulations under section 6103(j) allow

the Bureau to have access to data pertaining to pensions and annuities for individual taxpayers, but not individual retirement arrangements (IRAs). See existing § 301.6103(j)(1)–1(b)(1)(ix)(F). In 2018, the Form 1040, *U.S. Individual Tax Return*, combined the pension and annuity income line item with the IRA income line item. Because the IRS was only authorized to provide the Bureau with data pertaining to pensions and annuities, and not IRAs, the IRS could not provide the Bureau with the return information from the combined pension-annuities-IRA line item to the Bureau. Thus, for 2018, the Bureau was unable to receive return information pertaining to annuities and pensions. These proposed regulations would seek to address this type of discrepancy and other similar situations. The IRS seeks comments on how to address these types of situations to balance the need to properly disclose return information with the need to ensure only return information authorized by the regulations is transmitted to the Bureau.

The proposed regulations would further include amendments to existing § 301.6103(j)(1)–1(d) (proposed § 301.6103(j)(1)–1(d)) to require that all projects that use return information disclosed under these regulations be approved by the IRS Director of Statistics of Income, the Director's successor, or the Director's delegate. This includes both projects authorized under title 13, U.S.C., chapter 5 and projects under title 13, U.S.C., chapter 3. These amendments would formalize existing practice.

Finally, proposed § 301.6103(j)(1)–1(d) would include language related to the IRS's and the Bureau's disclosure review obligations. First, proposed § 301.6103(j)(1)–1(d) would permit the IRS to authorize the use of the Bureau's disclosure review processes prior to any public disclosure by the Bureau of a project using return information disclosed pursuant to these regulations so long as the Bureau's processes ensure that all releases meet or exceed all requirements set by the IRS for protecting the confidentiality of returns and return information. Second, proposed § 301.6103(j)(1)–1(d) would permit review by the IRS Statistics of Income Disclosure Review Board of any Bureau project that used return information disclosed under these regulations prior to disclosure of that information to the public. The IRS seeks comments on each of these proposed additions. These proposed amendments would also formalize existing practice.

Proposed Applicability Date

The amendments to existing § 301.6103(j)(1)–1 are proposed to apply to disclosures of return information under section 6103(j)(1)(A) made on or after [date of publication of final regulations in the **Federal Register**].

Special Analyses

I. Regulatory Planning and Review

Pursuant to the Memorandum of Agreement, Review of Treasury Regulations under Executive Order 12866 (June 9, 2023), tax regulatory actions issued by the IRS are not subject to the requirements of section 6 of Executive Order 12866, as amended. Therefore, a regulatory impact assessment is not required.

II. Regulatory Flexibility Act

Because these proposed regulations would 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 Internal Revenue Code, this notice of proposed rulemaking has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

III. Unfunded Mandates Reform Act

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) 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. In 2023, that threshold was approximately \$200 million. This rule does 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 proposed 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.

Comments and Requests for a Public Hearing

Before these proposed amendments to the regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the Treasury Department and the IRS as prescribed in this preamble under the **ADDRESSES** heading. The Treasury Department and the IRS request comments on all aspects of the proposed regulations including, but not limited to: (1) the scope of permitted disclosures and taxpayer privacy concerns, if any; (2) the addition of "substantially similar" information or document language; (3) the approval requirements by the IRS Director of Statistics of Income; and (4) the use of the Bureau's review processes and review by the IRS Statistics of Income Disclosure Review Board prior to public disclosure of a Bureau project using information released under these proposed regulations.

Any electronic and paper comments submitted will be available at <https://www.regulations.gov> or upon request.

A public hearing will be scheduled if requested in writing by any person that timely submits electronic or written comments. Requests for a public hearing are also encouraged to be made electronically. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Announcement 2023–16, 2023–20 I.R.B. 854 (May 15, 2023), provides that public hearings will be conducted in person, although the IRS will continue to provide a telephonic option for individuals who wish to attend or testify at a hearing by telephone. Any telephonic hearing will be made accessible to people with disabilities.

Drafting Information

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

List of Subjects in 26 CFR Part 301

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

Accordingly, the Treasury Department and the IRS propose to amend 26 CFR part 301 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 adding a sentence to the end of paragraph (a) and revising paragraphs (b), (d), and (e) to 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.

(a) * * * To the extent a particular form, schedule, or other document filed with the Internal Revenue Service is referenced in this section, such information shall continue to be disclosable pursuant to this section even if subsequently reported in a substantially similar format or on a substantially similar document filed with the Internal Revenue Service.

(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 to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, the structuring of censuses and national economic accounts and conducting related statistical activities authorized by law.

(i) With respect to returns filed by individual taxpayers:

(A) Taxpayer identity information (as defined in section 6103(b)(6) of the Internal Revenue Code (Code)), validity code with respect to the taxpayer identifying number (as described in section 6109 of the Code), and taxpayer identity information of spouse and dependents, if reported.

(B) Filing status.

(C) Number and classification of reported exemptions.

(D) Wage and salary income.

(E) Dividend income.

(F) Interest income.

(G) Gross rent and royalty income.

(H) Total of—

(1) Wages, salaries, tips, etc.;

(2) Interest income;

(3) Dividend income;

(4) Alimony received;

(5) Business income;

(6) Pensions and annuities;

(7) Income from rents, royalties,

partnerships, estates, trusts, etc.;

(8) Farm income;

(9) Unemployment compensation; and
(10) Total Social Security benefits.

(I) Adjusted gross income.

(J) Type of tax return filed.

(K) Entity code.

(L) Code indicators for Form 1040, Form 1040 (Schedules A, C, D, E, F, and SE), and Form 8814.

(M) Posting cycle date relative to filing.

(N) Social Security benefits.

(O) Earned income (as defined in section 32(c)(2) of the Code).

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

(Q) Electronic filing system indicator.

(R) Return processing indicator.

(S) Paid preparer code.

(T) Dependent Social Security numbers.

(U) Total income.

(V) Ordinary dividends.

(W) Taxable refunds, credits, or offsets of State and local income taxes.

(X) Business income or (loss).

(Y) Capital gain or (loss).

(Z) Other gains or (losses).

(AA) Individual Retirement Arrangement (IRA) distributions.

(BB) Taxable amount of IRA distributions.

(CC) Pensions and annuities.

(DD) Taxable amount of pensions and annuities.

(EE) Rental real estate, royalties, partnerships, S corporations, trusts, etc.

(FF) Farm income or (loss).

(GG) Earned income credit.

(HH) Taxable amount of Social Security benefits.

(II) Other income.

(JJ) Itemized deductions.

(KK) Taxable income.

(LL) Tax.

(MM) Credit for child and dependent care expenses.

(NN) Education credits.

(OO) Retirement savings contributions credit.

(PP) Child tax credit.

(QQ) Nontaxable combat pay election.

(RR) Additional Child Tax Credit.

(SS) American Opportunity Tax Credit.

(TT) Medical and dental expenses.

(UU) State and local income taxes.

(VV) State and local general sales taxes.

(WW) State and local personal property taxes.

(XX) State and local real estate taxes.

(YY) Other taxes (amount).

(ZZ) Home mortgage interest and points.

(AAA) Mortgage interest not on a Form 1098.

(BBB) Points not on a Form 1098.

(CCC) Investment interest.

(DDD) Total gifts to charity, including carryover from prior year.

(EEE) Casualty and theft losses.

(FFF) Total itemized deductions.

(GGG) Ordinary dividends.

(HHH) Qualified dividends.

(III) Tax-exempt interest.

(JJJ) Unemployment compensation.

(KKK) From Form 1098—

(1) Borrower taxpayer identification number;

(2) Mortgage interest;

(3) Outstanding mortgage principal;

(4) Refund of overpaid interest;

(5) Mortgage insurance premiums;

(6) Points paid on purchase of

principal residence;

(7) Payee/payer/employee taxpayer

identification number;

(8) Payee/payer/employee name (first, middle, last, suffix);

(9) Street address;

(10) City;

(11) State;

(12) Zip code (9 digit);

(13) Posting cycle week;

(14) Posting cycle year; and

(15) Document code.

(LLL) From Form 1098–E, Student loan interest.

(MMM) From Form 1098–T—

(1) Payments received for qualified tuition and related expenses;

(2) Scholarships or grants;

(3) Check box indicating that the amount in box 1 or 2 includes amounts for an academic period beginning in the following year;

(4) Check box indicating that student is at least a half-time student; and

(5) Check box indicating that student is a graduate student.

(NNN) From Form 5498—

(1) IRA contributions (other than amounts in certain boxes);

(2) Rollover contributions;

(3) Roth IRA conversion amount;

(4) Fair market value of account;

(5) Checkboxes: IRA, Simplified Employee Pension (SEP), Savings

Incentive Match Plan for Employees of Small Employers (SIMPLE), Roth IRA;

(6) SEP contributions; and

(7) SIMPLE contributions.

(OOO) From Form SSA–1099/RRB–1099—

(1) Net benefits;

(2) Address; and

(3) Trust fund description.

(PPP) From Form 1099–G, Unemployment compensation.

(QQQ) From Form 1099–K—

(1) Filer name;

(2) Filer address;

(3) Filer taxpayer identification number;

(4) Payee taxpayer identification

number;

(5) Payee name;

(6) Payee address;

(7) Gross payments;

(8) Card not present transactions;
 (9) Merchant category code;
 (10) Number of payment transactions;
 and
 (11) Payments by month.
 (RRR) From Form 1099-MISC,
 Nonemployee compensation.
 (SSS) From Form 1099-NEC,
 Nonemployee compensation.
 (TTT) From Form 1099-Q—
 (1) Gross distribution; and
 (2) Plan type checkboxes.
 (UUU) From Form 1099-R/RRB-
 1099-R—
 (1) Gross distribution;
 (2) Distribution code(s); and
 (3) Plan type checkboxes.
 (VVV) From Form W-2—
 (1) Employee's Social Security
 number;
 (2) Employer identification number;
 (3) Employer's name, address, and Zip
 code;
 (4) Employee's name and address;
 (5) Social Security tips;
 (6) Medicare wages and tips;
 (7) Box 12 codes and values; and
 (8) Statutory employee, retirement
 plan, and third-party sick pay
 checkboxes.
 (WWW) From Form 1040, Schedule
 D—
 (1) Net short-term capital gain/loss;
 and
 (2) Net long-term capital gain/loss.
 (XXX) From Form 1040, Schedule E—
 (1) Total rental real estate and royalty
 income or (loss); and
 (2) Total estate and trust income or
 (loss).
 (YYY) From Form 1040, Schedule F—
 (1) Gross income;
 (2) Total expenses;
 (3) Net farm profit (or loss); and
 (4) Gross income (accrual).
 (ii) With respect to taxpayers filing a
 return on behalf of a trade or business—
 (A) The taxpayer name directory and
 entity records consisting of taxpayer
 identity information with respect to
 taxpayers engaged in a trade or
 business.
 (B) The principal industrial activity
 code.
 (C) The filing requirement code.
 (D) The employment code.
 (E) The physical location.
 (F) Monthly corrections of, and
 additions to, the information described
 in paragraphs (b)(1)(ii)(A) through (E) of
 this section.
 (G) From Form SS-4, all information
 reflected on such form.
 (H) From an employment tax return—
 (1) Taxpayer identifying number of
 the employer;
 (2) Total compensation reported;
 (3) Master file tax account code
 (MFT);

(4) Taxable period covered by such
 return;
 (5) Employer code;
 (6) Document locator number;
 (7) Record code;
 (8) Total number of individuals
 employed in the taxable period covered
 by the return;
 (9) Total taxable wages paid for
 purposes of chapter 21 of the Code;
 (10) Total taxable tip income reported
 for purposes of chapter 21 of the Code;
 (11) If a business has closed or
 stopped paying wages;
 (12) Final date a business paid wages;
 and
 (13) If a business is a seasonal
 employer and does not have to file a
 return for every quarter of the year.
 (I) From Form 1040, Schedule C—
 (1) Purchases less cost of items
 withdrawn for personal use;
 (2) Materials and supplies;
 (3) Gross income;
 (4) Total expenses; and
 (5) Net profit or loss.
 (J) From Form 1040 (Schedule SE)—
 (1) Taxpayer identifying number of
 self-employed individual;
 (2) Business activities subject to the
 tax imposed by chapter 21 of the Code;
 (3) Net earnings from farming;
 (4) Net earnings from nonfarming
 activities;
 (5) Total net earnings from self-
 employment;
 (6) Taxable self-employment income
 for purposes of chapter 2 of the Code;
 (7) Net profit and loss; and
 (8) Church employee income.
 (K) Total Social Security taxable
 earnings.
 (L) Quarters of Social Security
 coverage.
 (M) From Form 940—
 (1) State of state unemployment tax;
 and
 (2) Total payments to all employees.
 (N) From Form 941—
 (1) Number of employees who
 received wages, tips, or other
 compensation for the pay period
 including: March 12 (Quarter 1), June 12
 (Quarter 2), September 12 (Quarter 3), or
 December 12 (Quarter 4); and
 (2) Wages, tips, and other
 compensation.
 (O) From Form 943—
 (1) Agricultural employees; and
 (2) Total wages subject to Social
 Security tax.
 (P) Taxpayer identity information
 including parent corporation,
 shareholder, partner, and employer
 identity information.
 (Q) Gross income, profits, or receipts.
 (R) Returns and allowances.
 (S) Cost of labor, salaries, and wages.
 (T) Total expenses or deductions,
 including totals of the following
 components thereof:

(1) Repairs (and maintenance)
 expense;
 (2) Rents (or lease) expense;
 (3) Taxes and licenses expense;
 (4) Interest expense, including
 mortgage or other interest;
 (5) Depreciation expense;
 (6) Depletion expense;
 (7) Advertising expense;
 (8) Pension and profit-sharing plans
 (retirement plans) expense;
 (9) Employee benefit programs
 expense;
 (10) Utilities expense;
 (11) Supplies expense;
 (12) Contract labor expense; and
 (13) Management (and investment
 advisory) fees.
 (U) Total assets.
 (V) Beginning- and end-of-year
 inventory.
 (W) Royalty income.
 (X) Interest income, including
 portfolio interest.
 (Y) Rental income, including gross
 rents.
 (Z) Tax-exempt interest income.
 (AA) Net gain from sales of business
 property.
 (BB) Other income.
 (CC) Total income.
 (DD) Percentage of stock owned by
 each shareholder.
 (EE) Percentage of capital ownership
 of each partner.
 (FF) Principal industrial activity code,
 including the business description.
 (GG) Consolidated return indicator.
 (HH) Wages, tips, and other
 compensation.
 (II) Social Security wages.
 (JJ) Deferred wages.
 (KK) Social Security tip income.
 (LL) Total Social Security taxable
 earnings.
 (MM) Gross distributions from
 employer-sponsored and individual
 retirement plans from Form 1099-R.
 (NN) From Form 3921—
 (1) Date option granted;
 (2) Date option exercised;
 (3) Exercise price paid per share;
 (4) Fair market value per share on
 exercise date; and
 (5) Number of shares transferred.
 (OO) From Form 6765 (when filed
 with corporation income tax returns)—
 (1) Indicator that total qualified
 research expenses is greater than zero,
 but less than \$1 million; greater than or
 equal to \$1 million, but less than \$3
 million; or, greater than or equal to \$3
 million;
 (2) Cycle posted; and
 (3) Research tax credit amount to be
 carried over to a business return,
 schedule, or form.
 (PP) Total number of documents
 reported on Form 1096 transmitting
 Forms 1099-MISC.

- (QQ) Total amount reported on Form 1096 transmitting Forms 1099-MISC.
- (RR) From Form 1125-A, purchases.
- (SS) From Form 1041—
- (1) Interest income;
 - (2) Total ordinary dividends;
 - (3) Total income;
 - (4) Charitable deduction; and
 - (5) Taxable income.
- (TT) From Form 1041, Schedule K-1—
- (1) Beneficiary identifying number;
 - (2) Beneficiary name;
 - (3) Interest income;
 - (4) Total ordinary dividends;
 - (5) Net short-term capital gain;
 - (6) Net long-term capital gain;
 - (7) Other portfolio and non-business income;
 - (8) Ordinary business income;
 - (9) Net rental and real estate income; and
 - (10) Other rental income.
- (UU) From Form 1120—
- (1) Cost of goods sold;
 - (2) Compensation of officers; and
 - (3) Salaries and wages (less employment credits).
- (VV) From Form 1120-REIT—
- (1) Compensation of officers;
 - (2) Salaries and wages (less employment credits);
 - (3) Total assets;
 - (4) Principal Business Activity (PBA) code; and
 - (5) Type of real estate investment trust (REIT).
- (WW) From Form 1120-S—
- (1) Cost of goods sold; and
 - (2) Salaries and wages (less employment credits).
- (XX) From Form 1120-S, Schedule K-1—
- (1) Ordinary business income (loss);
 - (2) Net rental real estate income;
 - (3) Other net rental income;
 - (4) Interest income;
 - (5) Total ordinary dividends;
 - (6) Royalties;
 - (7) Net short-term capital gain;
 - (8) Net long-term capital gain;
 - (9) Other income (loss); and
 - (10) Current year allocation percentage.
- (YY) From Form 1065—
- (1) Gross receipts or sales less returns and allowances;
 - (2) Cost of goods sold; and
 - (3) Ordinary dividends.
- (ZZ) From Form 1065, Schedule K-1—
- (1) Publicly-traded partnership indicator;
 - (2) Partner's share of nonrecourse, qualified nonrecourse, and recourse liabilities;
 - (3) Ordinary business income;
 - (4) Net rental real estate income;
 - (5) Other net rental income;
 - (6) Total guaranteed payments;
 - (7) Interest income;
 - (8) Total ordinary dividends;
 - (9) Dividend equivalents;
 - (10) Royalties;
 - (11) Net short-term capital gain;
 - (12) Net long-term capital gain; and
 - (13) Other income.
- (AAA) From Form 3800 Part II (Current Year General Business Credit from Form 6765).
- (BBB) From Form 3800, Part III, Increasing research activities (Form 6765).
- (CCC) Dividends, including ordinary or qualified.
- (iii) With respect to returns filed on behalf of a tax-exempt organization—
- (A) Taxpayer identity information.
 - (B) Activity codes.
 - (C) Filing requirement code.
 - (D) Monthly corrections of, and additions to, the information described in paragraphs (b)(1)(iii)(A) through (C) of this section.
 - (E) From Form 990, Salaries, other compensation, employee benefits.
 - (F) From Form 990-PF—
 - (1) Compensation of officers, directors, trustees, etc.; and
 - (2) Pension plans, employee benefits. - (G) From Form 990-EZ, Salaries, other compensation, employee benefits.
 - (iv) With respect to taxpayers filing information returns relating to health insurance:
 - (A) From Form 1095-A—
 - (1) Marketplace information;
 - (2) Policy issuer's name;
 - (3) Recipient's name;
 - (4) Recipient's Social Security number;
 - (5) Recipient's spouse's name;
 - (6) Recipient's spouse's Social Security number;
 - (7) Policy start date;
 - (8) Policy termination date;
 - (9) Covered individual Social Security number;
 - (10) Coverage start date;
 - (11) Coverage termination date;
 - (12) Monthly enrollment premium;
 - (13) Monthly second lowest cost silver plan premium;
 - (14) Monthly advance payment of premium tax credit;
 - (15) Annual premium;
 - (16) Annual second lowest cost silver plan premium; and
 - (17) Annual advance payment of premium tax credit. - (B) From Form 1095-B—
 - (1) Name;
 - (2) Social Security number;
 - (3) Date of birth;
 - (4) Origin of health coverage;
 - (5) Employer name;
 - (6) Employer identification number of issuer or other coverage provider;
- (7) Employer address;
- (8) Employer identification number;
- (9) Name control validation;
- (10) Social Security number of covered individuals;
- (11) Date of birth of covered individuals; and
- (12) Coverage by month of covered individuals.
- (C) From Form 1095-C—
- (1) Name of employee;
 - (2) Social Security number or other taxpayer identification number of employee;
 - (3) Address of employee;
 - (4) Name of employer;
 - (5) Employer identification number;
 - (6) Employer address;
 - (7) Offer of coverage code;
 - (8) Checkbox for employer provided self-insured coverage;
 - (9) Employee required contribution, all 12 months;
 - (10) Name control validation;
 - (11) Social Security number or other taxpayer identification number of covered individuals; and
 - (12) Coverage by month of covered individuals.
- (v) With respect to taxpayers filing information returns related to health savings accounts, from Form 5498-SA—
- (A) Taxpayer identification number;
 - (B) Total contributions;
 - (C) Fair market value of accounts; and
 - (D) Account type checkboxes.
- (2) Subject to the requirements of paragraph (d) of this section and § 301.6103(p)(2)(B)-1, officers or employees of the Social Security Administration to whom the following return information reflected on returns has been disclosed as provided by section 6103(l)(1)(A) or (l)(5) may disclose such information to officers and employees of the Bureau of the Census for necessary purposes described in paragraph (b)(1) of this section:
- (i) From Form SS-4, all information reflected on such form.
 - (ii) From Form 1040 (Schedule SE)—
 - (A) Taxpayer identifying number of self-employed individual;
 - (B) Business activities subject to the tax imposed by chapter 21 of the Code;
 - (C) Net earnings from farming;
 - (D) Net earnings from nonfarming activities;
 - (E) Total net earnings from self-employment; and
 - (F) Taxable self-employment income for purposes of chapter 2 of the Code. - (iii) From Form W-2, and related forms and schedules—
 - (A) Social Security number;
 - (B) Employer identification number;
 - (C) Wages, tips, and other compensation;

(D) Social Security wages; and
(E) Deferred wages.
(iv) Total Social Security taxable earnings.

(v) Quarters of Social Security coverage.

(3)(i) Officers or employees of the Internal Revenue Service will disclose the following return information (but not including return information described in section 6103(o)(2))

reflected on returns of corporations with respect to the tax imposed by chapter 1 of the Code to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, developing and preparing, as authorized by law, the Quarterly Financial Report:

(A) From the business master files of the Internal Revenue Service—

(1) Taxpayer identity information, including parent corporation identity information;

(2) Document code;

(3) Consolidated return and final return indicators;

(4) Principal industrial activity code;

(5) Partial year indicator;

(6) Annual accounting period;

(7) Gross receipts less returns and allowances; and

(8) Total assets.

(B) From Form SS-4—

(1) Month and year in which such form was executed;

(2) Taxpayer identity information; and

(3) Principal industrial activity, geographic, firm size, and reason for application codes.

(C) From Form 1120-REIT—

(1) Type of REIT; and

(2) Gross rents from real property.

(D) From Form 1120F, corporation's method of accounting.

(E) From Form 1096, total amount reported.

(ii) Subject to the requirements of paragraph (d) of this section and § 301.6103(p)(2)(B)-1, officers or employees of the Social Security Administration to whom return information reflected on returns of corporations described in paragraph (b)(3)(i)(B) of this section has been disclosed as provided by section 6103(l)(1)(A) or (l)(5) may disclose such information to officers and employees of the Bureau of the Census for a purpose described in paragraph (b)(3)(i) of this section.

(iii) Return information reflected on employment tax returns disclosed pursuant to paragraph (b)(1)(ii)(I)(1), (2), (4), (9), or (10) of this section may be used by officers and employees of the Bureau of the Census for the purpose described in and subject to the limitations of paragraph (b)(3)(i) of this section.

* * * * *

(d) *Procedures and restrictions.* (1) Disclosure of return information reflected on returns by officers or employees of the Internal Revenue Service or the Social Security Administration as provided by paragraphs (b) and (c) of this section will be made only upon written request to the Commissioner of Internal Revenue by the Secretary of Commerce describing—

(i) The particular return information reflected on returns to be disclosed;

(ii) The taxable period or date to which such return information reflected on returns relates; and

(iii) The particular purpose for which the return information reflected on returns is to be used, and designating by name and title the officers and employees of the Bureau of the Census or the Bureau of Economic Analysis to whom such disclosure is authorized.

(2) No officer or employee of the Bureau of the Census or the Bureau of Economic Analysis to whom return information reflected on returns is disclosed pursuant to the provisions of paragraph (b) or (c) of this section may disclose such information to any person, other than, pursuant to section 6103(e)(1), the taxpayer to whom such return information reflected on returns relates or other officers or employees of such bureau whose duties or responsibilities require such disclosure for a purpose described in paragraph (b) or (c) of this section, except in a form that cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. If the Internal Revenue Service determines that the Bureau of the Census or the Bureau of Economic Analysis, or any officer or employee thereof, has failed to, or does not, satisfy the requirements of section 6103(p)(4) of the Code or regulations in this part or published procedures (*see* § 601.601(d)(2) of this chapter), the Internal Revenue Service may take such actions as are deemed necessary to ensure that such requirements are or will be satisfied, including suspension of disclosures of return information reflected on returns otherwise authorized by section 6103(j)(1) and paragraph (b) or (c) of this section, until the Internal Revenue Service determines that such requirements have been or will be satisfied.

(3) All projects using returns or return information disclosed to the Bureau of Census under this section must be approved by the Internal Revenue Service Director of Statistics of Income, the Director's successor, or the Director's delegate, prior to the release of such information.

(4) In its sole discretion, the Internal Revenue Service may authorize the use of the Bureau of Census's disclosure review processes prior to any public disclosure by the Bureau of Census of a project using information provided pursuant to this section. Any Bureau of Census disclosure review process authorized under this paragraph (d)(4) must ensure that all releases meet or exceed all requirements set by the Internal Revenue Service for protecting the confidentiality of returns and return information. Additionally, in its sole discretion, the Internal Revenue Service Statistics of Income Disclosure Review Board may review a Bureau of Census project using information provided pursuant to this section prior to disclosure of that project to the public to ensure that any proposed releases meet or exceed all requirements set by the Internal Revenue Service for protecting the confidentiality of returns and return information. This review requirement may be imposed at any stage of the project.

(e) *Applicability date.* This section applies to disclosures of return information made on or after [date of publication of final regulations in the **Federal Register**].

Heather C. Maloy,

Acting Deputy Commissioner for Services and Enforcement.

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 4

[PSHSB: PS Docket Nos. 21-346 and 15-80; ET Docket No. 04-35; FCC 24-5 FR ID 210795]

Amendments to Resilient Networks Disruptions to Communications; New Considerations Concerning Disruptions to Communications

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: In this document, the Federal Communication Commission (FCC) proposes further examination of whether television broadcasters, radio broadcasters, and satellite providers should be subject to mandatory reporting in the FCC's Disaster Information Reporting System (DIRS). Additionally, this document proposes requirements for the First Responder Network (FirstNet) to report in the Commission's Network Outage