

beginning on or after January 1, 2025.

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(5) Paragraphs (c)(6) and (7) of this section apply to taxable years beginning after December 31, 2027.

(6) Paragraphs (d)(2), (h), (l)(1), and (l)(2)(i) of this section apply to taxable years beginning after December 31, 2026. Paragraphs (h), (l)(1), and (l)(2)(i) of this section as contained in 26 CFR part 1 edition revised as of April 1, 2025, applies to taxable years ending after December 31, 2013, and beginning before January 1, 2027.

■ **Par. 5.** Section 1.36B–4 is amended by revising paragraph (c) to read as follows:

§ 1.36B–4 Reconciling the premium tax credit with advance credit payments.

* * * * *

(c) *Applicability date*—

(1) Except as provided in paragraphs (c)(2) through (3) of this section, this section applies to taxable years ending after December 31, 2013.

(2) The last sentence of paragraphs (a)(1)(ii)(B)(1) and (2), and (a)(1)(ii)(C) of this section apply to taxable years ending on or after December 31, 2020.

(3) Paragraph (a)(3) of this section applies to taxable years ending after December 31, 2013, and beginning before October 15, 2026.

■ **Par. 6.** Section 1.36B–5 is amended by:

■ 1. Revising paragraphs (c)(1)(iv) and (viii);

■ 2. Revising paragraph (c)(3)(iii)(B); and

■ 3. Revising paragraph (h).

The revisions read as follows:

§ 1.36B–5 Information reporting by Exchanges.

* * * * *

(c) * * *

(1) * * *

(iv) For plans for which advance credit payments are made, the premium (excluding the premium allocated to benefits in excess of essential health benefits, see § 1.36B–3(j), and the premium allocable to individuals in the tax filer’s family enrolled in the plan who are not lawfully present or, in the case of aliens who are lawfully present, are not eligible aliens) for the applicable benchmark plan for purposes of computing advance credit payments;

* * * * *

(viii) The monthly premium for the plan in which the individuals enroll, however—

(A) The premium allocated to benefits in excess of essential health benefits is excluded, see § 1.36B–3(j);

(B) For plans for which advance credit payments are made, the premium

allocable to individuals in the tax filer’s family enrolled in the plan who are not lawfully present or, in the case of aliens who are lawfully present, are not eligible aliens, is excluded;

(C) The premium for a stand-alone dental plan allocated to pediatric dental benefits is added, see § 1.36B–3(k), but if a family (within the meaning of § 1.36B–1(d)) is enrolled in more than one qualified health plan, the pediatric dental premium is added to the premium for only one qualified health plan; and

(D) The amount is not reduced for advance credit payments;

* * * * *

(3) * * *

(iii) * * *

(B) *Certain mid-month enrollments and terminations.* For information reporting that is due on or after January 1, 2019, if an individual’s qualified health plan is terminated before the last day of a month, or if an individual is enrolled in coverage after the first day of a month and the coverage is effective on the date of the individual’s birth, adoption, or placement for adoption or in foster care, or on the effective date of a court order, the amount reported under paragraphs (c)(1)(iv) and (v) of this section is the premium for the applicable benchmark plan for a full month of coverage (excluding the premium allocated to benefits in excess of essential health benefits), and the amount reported under paragraph (c)(1)(viii) of this section is the enrollment premium for the month, reduced by any amounts that were refunded. However, for information reporting for coverage months in taxable years beginning after December 31, 2026, any amount of the premiums allocable to individuals in the tax filer’s family enrolled in the plan who are not lawfully present or, in the case of aliens who are lawfully present, are not eligible aliens must be excluded from the amount reported under paragraph (c)(1)(iv) of this section. In addition, for information reporting for coverage months in taxable years beginning after December 31, 2026, the amount reported as enrollment premiums for the month is the amount described under paragraph (c)(1)(viii) of this section, reduced by any amounts that were refunded and allocable to individuals in the tax filer’s family enrolled in the plan who are lawfully present or, in the case of aliens who are lawfully present, are eligible aliens.

* * * * *

(h) *Applicability date.*

(1) Except as provided in paragraphs (h)(2) and (3) of this section, this section

applies to taxable years ending after December 31, 2013.

(2) Paragraph (c)(3)(iii) of this section applies to taxable years beginning after December 31, 2026. Paragraph (c)(3)(iii) of this section as contained in 26 CFR part 1 edition revised as of April 1, 2025, applies to taxable years beginning after December 31, 2018, and ending before January 1, 2027. The last sentence of paragraph (c)(3)(i) of this section applies to taxable years beginning after December 31, 2018. Section 1.36B–5(c)(3) as contained in 26 CFR part 1 edition revised as of April 1, 2016, applies to information reporting for taxable years ending after December 31, 2013, and beginning before January 1, 2019.

(3) Paragraphs (c)(1)(iv) and (viii) of this section apply to taxable years beginning after December 31, 2026. Paragraphs (c)(1)(iv) and (viii) of this section as contained in 26 CFR part 1 edition revised as of April 1, 2025, apply to taxable years ending after December 31, 2013, and beginning before January 1, 2027.

Frank J. Bisignano,
Chief Executive Officer.

[FR Doc. 2026–21056 Filed 10–14–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF JUSTICE

28 CFR Part 16

[CPCLO Order No. 012–2026]

Privacy Act of 1974; Implementation

AGENCY: Bureau of Justice Statistics, Office of Justice Programs, United States Department of Justice.

ACTION: Notice of proposed rulemaking.

SUMMARY: In the Notice section of today’s **Federal Register**, the Office of Justice Programs (OJP), a component within the United States Department of Justice (DOJ or Department), has published a notice of a new system of records, Bureau of Justice Statistics (BJS) Statistical Data, JUSTICE/OJP–017, for the statistical data collections that BJS conducts under 34 U.S.C. 10132. In this notice of proposed rulemaking, the OJP proposes to exempt this system of records from certain provisions of the Privacy Act in order to comply with the confidentiality provisions of 34 U.S.C. 10231 and 34 U.S.C. 30303 and the requirement of 34 U.S.C. 10134 that the data are to be used solely for statistical or research purposes. Additionally, data are to be used for authorized purposes under the Prison Rape Elimination Act of 2003 (PREA; 44 U.S.C. 3563) and the

Death in Custody Reporting Act of 2013 (DCRA; Pub. L. 113–242). Consistent with the data use requirements set forth in 34 U.S.C. 10134, no adverse determinations are made from these records as to any identifiable individual. For the reasons provided below, the Department proposes to amend its Privacy Act regulations by establishing an exemption for records in this system from certain provisions of the Privacy Act. Public comment is invited.

DATES: Comments must be received by November 16, 2026.

ADDRESSES: You may send comments by any of the following methods:

- *Email:* privacy.compliance@usdoj.gov. To ensure proper handling, please reference the CPCLO Order No. in the subject line of the message.

- *Fax:* 202–307–0693.

- *Mail:* United States Department of Justice, Justice Management Division, Office of the General Counsel, Office of Privacy and Civil Liberties, ATTN: Privacy Analyst, 2 Constitution Square, 145 N Street NE, Suite 8W.300, Washington, DC 20530. All comments sent via regular or express mail will be considered timely if postmarked on the day the comment period closes. To ensure proper handling, please reference the CPCLO Order No. in your correspondence.

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. When submitting comments electronically, you must include the CPCLO Order No. in the subject box. Please note that the Department is requesting that electronic comments be submitted before midnight Eastern Daylight Savings Time on the day the comment period closes because <http://www.regulations.gov> terminates the public's ability to submit comments at that time. Commenters in time zones other than Eastern Time may want to consider this so that their electronic comments are received.

Posting of Public Comments: Please note that all comments received are considered part of the public record and made available for public inspection online at <http://www.regulations.gov> and in the Department's public docket. Such information includes personally identifying information (such as your name, address, etc.) voluntarily submitted by the commenter. If you want to submit personal identifying information (such as your name, address, etc.) as part of your comment, but do not want it to be posted online or made available in the public docket, you must include the phrase "PERSONAL IDENTIFYING INFORMATION" in the first paragraph of your comment. You must also place

all personal identifying information that you do not want posted online or made available in the public docket in the first paragraph of your comment and identify what information you want redacted.

If you want to submit confidential business information as part of your comment, but do not want it to be posted online or made available in the public docket, you must include the phrase "CONFIDENTIAL BUSINESS INFORMATION" in the first paragraph of your comment. You must also prominently identify confidential business information to be redacted within the comment. If a comment has so much confidential business information that it cannot be effectively redacted, all or part of that comment may not be posted online or made available in the public docket.

Personal identifying information and confidential business information identified and located as set forth above will be redacted and the comment, in redacted form, may be posted online and placed in the Department's public docket file. Please note that the Freedom of Information Act applies to all comments received. If you wish to inspect the agency's public docket file in person by appointment, please see the **FOR FURTHER INFORMATION CONTACT** paragraph, below.

FOR FURTHER INFORMATION CONTACT:

Bureau of Justice Statistics, 999 N Capitol St. NE, Washington, DC 20531, AskBJS@usdoj.gov. To ensure proper routing, please reference "BJS SORN" in the subject line of the correspondence.

SUPPLEMENTARY INFORMATION: BJS is a Federal statistical agency and is a principal source of official statistics on crime and justice. BJS's mission is to collect, analyze, and disseminate information on crime, criminal offenders, victims of crime, and the operation of justice systems at all levels of government. "BJS Statistical Data" is a new system of records that includes information collected under BJS's authority from sources including survey respondents and from administrative records that are routinely maintained by other entities including Federal, state, local, and tribal criminal justice or governmental agencies and offices. The purpose of this system of records is to maintain data collected under BJS's authority through questionnaires, paper and electronic surveys, interviews, focus groups, and administrative records to support its statistical mission. BJS regularly obtains records with names, dates of birth, addresses, social security numbers, and other identification numbers, to complete its statistical work.

Executive Orders 12866 and 13563—Regulatory Review

In accordance with 5 U.S.C. 552a(k)(4), this proposed action is subject to formal rulemaking procedures by giving interested persons an opportunity to participate in the rulemaking process "through submission of written data, views, or arguments," pursuant to 5 U.S.C. 553. The purpose of this system of records is to maintain data collected under BJS's authority through questionnaires, paper and electronic surveys, interviews, focus groups, and administrative records maintained and provided by Federal, state, local, and tribal criminal justice or governmental agencies. This proposed action does not raise novel legal or policy issues, nor does it adversely affect the economy, the budgetary impact of entitlements, grants, user fees, loan programs, or the rights and obligations of recipients thereof in a material way. The Office of Management and Budget has determined that this rule is not a "significant regulatory action" under Executive Order 12866, section 3(f), and accordingly this rule has not been reviewed by the Office of Information and Regulatory Affairs within the Office of Management and Budget pursuant to Executive Order 12866.

Regulatory Flexibility Act

This proposed rule will only impact Privacy Act-protected records, which are personal and generally do not apply to an individual's entrepreneurial capacity, subject to limited exceptions. Accordingly, the Chief Privacy and Civil Liberties Officer, in accordance with the Regulatory Flexibility Act (5 U.S.C. 605(b)), has reviewed this regulation and by approving it certifies that this regulation will not have a significant economic impact on a substantial number of small entities.

Small Business Regulatory Enforcement Fairness Act of 1996 (Subtitle E—Congressional Review Act)

The Small Business Regulatory Enforcement Fairness Act (SBREFA) of 1996, 5 U.S.C. 801 *et seq.*, requires the Department to comply with small entity requests for information and advice about compliance with statutes and regulations within the Department's jurisdiction. Any small entity that has a question regarding this document may contact the person listed in **FOR FURTHER INFORMATION CONTACT** paragraph, above. Persons can obtain further information regarding SBREFA on the Small Business Administration's web page at <https://www.sba.gov/advocacy>. This

proposed rule is not a major rule as defined by 5 U.S.C. 804 of the Congressional Review Act.

Executive Order 13132—Federalism

This proposed rule will not have substantial direct effects on the States, on the relationship between the national government and the States, or on distribution of power and responsibilities among the various levels of government. Therefore, in accordance with Executive Order 13132, it is determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Executive Order 12988—Civil Justice Reform

This proposed regulation meets the applicable standards set forth in sections 3(a) and 3(b)(2) of Executive Order 12988 to eliminate drafting errors and ambiguity, minimize litigation, provide a clear legal standard for affected conduct, and promote simplification and burden reduction.

Executive Order 13175—Consultation and Coordination With Indian Tribal Governments

This proposed rule will have no implications for Indian Tribal governments. More specifically, it does not have substantial direct effects on one or more Indian tribes, on the relationship between the Federal government and Indian tribes, or on the distribution of power and responsibilities between the Federal government and Indian tribes. Therefore, the consultation requirements of Executive Order 13175 do not apply.

Unfunded Mandates Reform Act of 1995

This proposed rule will not result in the expenditure by State, local and tribal governments, in the aggregate, or by the private sector, of \$100,000,000, as adjusted for inflation, or more in any one year, and it will not significantly or uniquely affect small governments. Therefore, no actions are deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

Paperwork Reduction Act

The Paperwork Reduction Act of 1995, 44 U.S.C. 3507(d), requires the Department to consider the impact of paperwork and other information collection burdens imposed on the public. The Paperwork Reduction Act applies to some records collected as part of this system of records. Relevant

collections are approved by the Office of Management and Budget (OMB) and are assigned OMB control numbers.

List of Subjects in 28 CFR Part 16

Administrative practice and procedure, Courts, Freedom of information, Privacy Act.

Pursuant to the authority vested in the Attorney General by 5 U.S.C. 552a and delegated to me by Attorney General Order 2940–2008, the Department of Justice proposes to amend 28 CFR part 16 as follows:

PART 16—PRODUCTION OR DISCLOSURE OF MATERIAL OR INFORMATION

■ 1. The authority citation for part 16 continues to read as follows:

Authority: 5 U.S.C. 301, 552, 552a, 553; 28 U.S.C. 509, 510, 534; 31 U.S.C. 3717.

Subpart E—Exemption of Records Systems Under the Privacy Act

■ 1. Amend § 16.100 by adding paragraphs (c) and (d) to read as follows:

(c) The following system of records is exempted from subsections 5 U.S.C. 552a(c)(3); (d); (e)(1), (e)(4)(G), and (H); and (f) of the Privacy Act:

(1) BJS Statistical Data, (JUSTICE/OJP—017).

These exemptions apply only to the extent that records in this system are subject to exemption pursuant to 5 U.S.C. 552a (k)(4).

(d) The reasons for asserting these exemptions are to comply with the confidentiality provisions of 34 U.S.C. 10231 and 34 U.S.C. 30303 and the requirement of 34 U.S.C. 10134 that the data is to be used solely for statistical purposes and for authorized purposes under the PREA (44 U.S.C. 3563) and DCRA (Pub. L. 113–242), and to avoid unlawful consideration of these records whose sole statistical use comports fully with a basic purpose of the Privacy Act, namely, that no adverse disclosures are made from these records as to any identifiable individual.

Dated: October 5, 2026.

Laurence E. Rothenberg,

*Chief Privacy and Civil Liberties Officer,
United States Department of Justice.*

[FR Doc. 2026–21060 Filed 10–14–26; 8:45 am]

BILLING CODE 4410–18–P

DEPARTMENT OF JUSTICE

28 CFR Part 16

[CPCLO Order No. 014–2026]

Privacy Act of 1974; Implementation

AGENCY: Executive Office for Immigration Review, United States Department of Justice.

ACTION: Notice of proposed rulemaking.

SUMMARY: In the Notice section of today's **Federal Register**, the Executive Office for Immigration Review (EOIR), a component within the United States Department of Justice (DOJ or Department), has published a notice of a new system of records titled "Fraud and Abuse Prevention Program Records" and numbered JUSTICE/EOIR–006. This system of records is exempt from U.S.C. 552a(c)(3) and (d) pursuant to 5 U.S.C. 552a (k)(2). EOIR proposes to exempt this system of records from certain provisions of the Privacy Act in order to protect law enforcement sensitive materials maintained in the system. For the reasons provided below, the Department proposes to amend its Privacy Act regulations by exempting records in this system from certain provisions of the Privacy Act. Public comment is invited.

DATES: Comments must be received by November 16, 2026.

ADDRESSES: You may send comments by any of the following methods:

- **Email:** privacy.compliance@usdoj.gov. To ensure proper handling, please reference the CPCLO Order No. in the subject line of the message.
- **Fax:** 202–307–0693.
- **Mail:** United States Department of Justice, Office of Privacy and Civil Liberties, ATTN: Privacy Analyst, Two Constitution Square, 145 N St. NE, Suite 8W–300, Washington, DC 20530. All comments sent via regular or express mail will be considered timely if postmarked on the day the comment period closes. To ensure proper handling, please reference the CPCLO Order No. in your correspondence.

• **Federal eRulemaking Portal:** <http://www.regulations.gov>. When submitting comments electronically, you must include the CPCLO Order No. in the subject box. Please note that the Department is requesting that electronic comments be submitted before midnight Eastern Daylight Savings Time on the day the comment period closes because <http://www.regulations.gov> terminates the public's ability to submit comments at that time. Commenters in time zones other than Eastern Time may want to consider this so that their electronic comments are received.