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Part XIV

Department of the Treasury

Semiannual Regulatory Agenda

DEPARTMENT OF THE TREASURY**31 CFR Subtitles A and B****Semiannual Agenda****AGENCY:** Department of the Treasury.**ACTION:** Semiannual regulatory agenda.

SUMMARY: This notice is given pursuant to the requirements of the Regulatory Flexibility Act and Executive Order 12866 ("Regulatory Planning and Review"), which require the publication by the Department of a semiannual agenda of regulations.

FOR FURTHER INFORMATION CONTACT: The Agency contact identified in the item relating to that regulation.

SUPPLEMENTARY INFORMATION: The semiannual regulatory agenda includes regulations that the Department has

issued or expects to issue and rules currently in effect that are under departmental or bureau review.

Beginning with the fall 2007 edition, the Internet has been the primary medium for disseminating the Unified Agenda. The complete Unified Agenda will be available online at www.reginfo.gov and www.regulations.gov, in a format that offers users an enhanced ability to obtain information from the agenda database. Because publication in the **Federal Register** is mandated for the regulatory flexibility agenda required by the Regulatory Flexibility Act (5 U.S.C. 602), Treasury's printed agenda entries include only:

(1) Rules that are in the regulatory flexibility agenda, in accordance with the Regulatory Flexibility Act, because they are likely to have a significant

economic impact on a substantial number of small entities; and

(2) Rules that have been identified for periodic review under section 610 of the Regulatory Flexibility Act.

Printing of these entries is limited to fields that contain information required by the Regulatory Flexibility Act's agenda requirements. Additional information on these entries is available in the Unified Agenda available on the Internet.

The semiannual agenda of the Department of the Treasury conforms to the Unified Agenda format developed by the Regulatory Information Service Center (RISC).

Dated: April 25, 2013.

Brian J. Sonfield,

Deputy Assistant General Counsel for General Law and Regulation.

INTERNAL REVENUE SERVICE—PROPOSED RULE STAGE

| Sequence No. | Title | Regulation Identifier No. |
|--------------|--|---------------------------|
| 231 | Reporting and Notice Requirements Under Section 6056 | 1545-BL26 |

INTERNAL REVENUE SERVICE—FINAL RULE STAGE

| Sequence No. | Title | Regulation Identifier No. |
|--------------|---|---------------------------|
| 232 | Special Rules Under the Additional Medicare Tax | 1545-BK54 |

INTERNAL REVENUE SERVICE—COMPLETED ACTIONS

| Sequence No. | Title | Regulation Identifier No. |
|--------------|---|---------------------------|
| 233 | Indoor Tanning Services; Cosmetic Services Excise Taxes | 1545-BJ40 |

DEPARTMENT OF THE TREASURY (TREAS)

Internal Revenue Service (IRS)

Proposed Rule Stage

231. Reporting and Notice Requirements Under Section 6056

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 6056

Abstract: Proposed regulations under section 6056 of the Internal Revenue Code, as enacted by the Affordable Care Act, to provide guidance on rules that require applicable large employers to file certain information with the Internal Revenue Service on coverage under an eligible employer-sponsored health plan and furnish to individuals statements that set forth the information required to be reported to the Internal Revenue Service.

Timetable:

| Action | Date | FR Cite |
|------------|----------|---------|
| NPRM | 12/00/13 | |

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Ligeia M. Donis, General Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW., Room 4312, Washington, DC 20224, *Phone:* 202 622-0047, *Fax:* 202 622-5697, *Email:* ligeia.m.donis@irscounsel.treas.gov.

R. Lisa Mojiri-Azad, Senior Technician Reviewer, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, *Phone:* 202 622-6060, *Email:* lisa.mojiri-azad@irscounsel.treas.gov.

RIN: 1545-BL26

DEPARTMENT OF THE TREASURY (TREAS)

Internal Revenue Service (IRS)

Final Rule Stage

232. Special Rules Under the Additional Medicare Tax

Legal Authority: 26 U.S.C. 3101; 26 U.S.C. 3102; 26 U.S.C. 6402; 26 U.S.C. 1401; 26 U.S.C. 6011; 26 U.S.C. 6205; 26 U.S.C. 6413; 26 U.S.C. 3111; 26 U.S.C. 3121; 26 U.S.C. 7805

Abstract: Proposed amendments of sections 31.3101, 31.3102, 31.3111, 31.3121, 1.1401, 31.6205, 31.6011, 31.6205, 31.6402, and 31.6413 of the Employment Tax Regulations provide guidance for employers and employees relating to the implementation of the Additional Medicare Tax, as enacted by the Affordable Care Act, and correction procedures for errors related to the Additional Medicare Tax.

Timetable:

| Action | Date | FR Cite |
|--------------------------|----------|-------------|
| NPRM | 12/05/12 | 77 FR 72268 |
| NPRM Comment Period End. | 03/05/13 | |
| Final Action | 12/00/13 | |

*Regulatory Flexibility Analysis**Required: Yes.*

Agency Contact: Andrew K. Holubeck, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW., Room 4010, Washington, DC 20224, *Phone:* 202 622-3841, *Fax:* 202 622-5697, *Email:* andrew.k.holubeck@irsounsel.treas.gov.

Ligeia M. Donis, General Attorney, Department of the Treasury, Internal

Revenue Service, 1111 Constitution Avenue NW., Room 4312, Washington, DC 20224, *Phone:* 202 622-0047, *Fax:* 202 622-5697, *Email:* ligeia.m.donis@irsounsel.treas.gov.
RIN: 1545-BK54

DEPARTMENT OF THE TREASURY (TREAS)*Internal Revenue Service (IRS)*

Completed Actions

233. Indoor Tanning Services; Cosmetic Services Excise Taxes

Legal Authority: 26 U.S.C. 6302(c); 26 U.S.C. 5000B; 26 U.S.C. 7805

Abstract: Proposed regulations provide guidance on the indoor tanning

services tax made by the Patient Protection and Affordable Care Act of 2010, affecting users and providers of indoor tanning services.

Completed:

| Reason | Date | FR Cite |
|-----------------------|----------|-------------|
| Final Action—TD 9621. | 06/11/13 | 78 FR 34874 |

*Regulatory Flexibility Analysis**Required: Yes.*

Agency Contact: Michael H. Beker, *Phone:* 202 622-3130, *Fax:* 202 622-4537, *Email:* michael.h.beker@irsounsel.treas.gov

RIN: 1545-BJ40

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