

DEPARTMENT OF THE TREASURY

31 CFR Subtitles A and B

Semiannual Agenda and Fiscal Year 2013 Regulatory Plan

AGENCY: Department of the Treasury.
ACTION: Semiannual regulatory agenda and annual regulatory plan.

SUMMARY: This notice is given pursuant to the requirements of the Regulatory Flexibility Act and Executive Order (E.O.) 12866 (“Regulatory Planning and Review”), which require the publication by the Department of a semiannual agenda of regulations. E.O. 12866 also requires the publication by the Department of a regulatory plan for the upcoming fiscal year.

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. For this edition of the regulatory agenda, the most important significant regulatory actions and a Statement of Regulatory Priorities are included in the Regulatory Plan, which appears in both the online Unified Agenda and in part II of the **Federal Register** publication that includes the Unified Agenda.

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 published on the Internet. In addition, for fall editions of the Agenda, the entire Regulatory Plan will continue to be printed in the **Federal Register**, as in past years.

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

Dated: October 19, 2012.
Brian J. Sonfield,
Deputy Assistant General Counsel for General Law and Regulation.

INTERNAL REVENUE SERVICE—PROPOSED RULE STAGE

| Sequence No. | Title | Regulation Identifier No. |
|--------------|--|---------------------------|
| 367 | Special Rules Under the Additional Medicare Tax | 1545–BK54 |
| 368 | Reporting and Notice Requirements Under Section 6056 | 1545–BL26 |

INTERNAL REVENUE SERVICE—FINAL RULE STAGE

| Sequence No. | Title | Regulation Identifier No. |
|--------------|---|---------------------------|
| 369 | Indoor Tanning Services; Cosmetic Services Excise Taxes | 1545–BJ40 |

DEPARTMENT OF THE TREASURY (TREAS)

Internal Revenue Service (IRS)
 Proposed Rule Stage

367. 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 | 12/00/12 | |

Regulatory Flexibility Analysis Required: Yes.

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

RIN: 1545–BK54

368. • 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 | 12/00/12 | |

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.

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RIN: 1545-BL26

DEPARTMENT OF THE TREASURY (TREAS)

Internal Revenue Service (IRS)

Final Rule Stage

369. 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.

Timetable:

| Action | Date | FR Cite |
|--------------------------|----------|-------------|
| NPRM | 06/15/10 | 75 FR 33740 |
| NPRM Comment Period End. | 09/13/10 | |

| Action | Date | FR Cite |
|----------------------------|----------|-------------|
| Public Hearing—10/11/2011. | 03/03/11 | 76 FR 76677 |
| Outlines of Topics Due. | 09/28/11 | |
| Final Action | 06/00/13 | |

Regulatory Flexibility Analysis Required: Yes.

Agency Contact: Michael H. Beker, Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW., Room 5314, Washington, DC 20224, *Phone:* 202 622-3130, *Fax:* 202 622-4537, *Email:* michael.h.beker@irscounsel.treas.gov.

RIN: 1545-BJ40

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Architectural and Transportation Barriers
Compliance Board

Semiannual Regulatory Agenda