

(2) Procedures for locating and notifying victims eligible or potentially eligible for payment.

(3) The method or methods by which the payments will be made.

(4) The method or methods by which potentially eligible victims may contact the payments administrator.

(5) Any other provisions that the Fund Administrator deems appropriate.

(d) *Distribution of payments.* The payments administrator will make payments to victims in a class, except to the extent such payments are impracticable, in accordance with the distribution plan approved under paragraph (b) of this section and subject to the Fund Administrator's supervision.

(e) *Disposition of funds remaining after attempted distribution to a class of victims.* If funds allocated to a class of victims remain after a payments administrator distributes payments to that class, the payments administrator will distribute those remaining funds as follows:

(1) To the extent practicable, the payments administrator will distribute those remaining funds to victims in that class up to the amount of their remaining uncompensated harm as described in § 1075.104(b).

(2) Any remaining funds that cannot be distributed pursuant to paragraph (e)(1) of this section will be returned to the Civil Penalty Fund.

§ 1075.109 When payments to victims are impracticable.

(a) *Individual payments.* Making a payment to an individual victim will be deemed impracticable if:

(1) The payment to the victim would be of such a small amount that the victim would not be likely to redeem the payment;

(2) The payment to the victim is too small to justify the cost of locating the victim and making the payment;

(3) The victim cannot be located with effort that is reasonable in light of the amount of the payment;

(4) The victim does not timely submit information that a distribution plan requires to be submitted before a payment will be made;

(5) The victim does not redeem the payment within a reasonable time; or

(6) The Fund Administrator determines that other circumstances make it unreasonable to make a payment to the victim.

(b) *Payments to a class of victims.* Making payments to a class of victims will be deemed impracticable if:

(1) The expected aggregate actual payment to the class of victims is too small to justify the costs of locating the

victims in the class and making payments to them;

(2) It would be impracticable under paragraph (a) of this section to make a payment to any victim in the class; or

(3) The Fund Administrator determines that other circumstances make it unreasonable to make payments to the class.

§ 1075.110 Reporting requirements.

The Fund Administrator must issue regular reports, on at least an annual basis, that describe how funds in the Civil Penalty Fund have been allocated, the basis for those allocations, and how funds that have been allocated to classes of victims have been distributed. These reports will be made available on www.consumerfinance.gov.

Dated: April 26, 2013.

Richard Cordray,

Director, Bureau of Consumer Financial Protection.

[FR Doc. 2013-10320 Filed 5-6-13; 8:45 am]

BILLING CODE 4810-AM-P

SMALL BUSINESS ADMINISTRATION

13 CFR Part 127

RIN 3245-AG55

Women-Owned Small Business Federal Contract Program

AGENCY: U.S. Small Business Administration.

ACTION: Interim final rule.

SUMMARY: The U.S. Small Business Administration (SBA) is amending its regulations to implement Section 1697 of the National Defense Authorization Act for Fiscal Year 2013 (NDAA). Section 1697 of the NDAA removed the statutory limitation on the dollar amount of a contract that women-owned small businesses can compete for under the Women-Owned Small Business (WOSB) Program. As a result, contracting officers may now set-aside contracts under the WOSB Program at any dollar level, as long as the other requirements for a set-aside under the program are met.

DATES: *Effective Date:* This rule is effective on May 7, 2013.

Applicability Date: This rule applies to all solicitations issued on or after the effective date.

Comment Date: Comments must be received on or before June 6, 2013.

ADDRESSES: You may submit comments, identified by RIN 3245-AG55 by any of the following methods:

• *Federal Rulemaking Portal:* <http://www.regulations.gov> and follow the instructions for submitting comments.

• *Mail, for paper, disk, or CD-ROM submissions:* LeAnn Delaney, Assistant Director, Office of Contract Assistance, 409 Third Street SW., Washington, DC 20416.

• *Hand Delivery/Courier:* LeAnn Delaney, Assistant Director, Office of Contract Assistance.

SBA will post all comments on <http://www.Regulations.gov>. If you wish to submit confidential business information (CBI) as defined in the User Notice at <http://www.Regulations.gov>, please submit the information to LeAnn Delaney and highlight the information that you consider to be CBI and explain why you believe this information should be held confidential. SBA will review the information and make a final determination of whether the information will be published or not.

FOR FURTHER INFORMATION CONTACT:

LeAnn Delaney, Assistant Director, Office of Contract Assistance, at (202) 205-6460 or by email at wosb@sba.gov.

SUPPLEMENTARY INFORMATION:

I. Background

The Women-Owned Small Business (WOSB) Program, set forth in section 8(m) of the Small Business Act, 15 U.S.C. 637(m), authorizes Federal contracting officers to restrict competition to eligible Women-Owned Small Businesses (WOSBs) or Economically Disadvantaged Women-Owned Small Business (EDWOSBs) for Federal contracts in certain industries. Section 8(m) of the Small Business Act (Act) sets forth certain criteria for the WOSB Program, including the eligibility and contract requirements for the program. For example, the Act had stated that contracting officers could only set-aside a requirement under the program if the anticipated award price of the contract did not exceed \$5 million in the case of manufacturing contracts and \$3 million in the case of all other contracts. Recently, SBA had amended its regulations to adjust these statutory thresholds for inflation so that the anticipated award price of the contract awarded under the WOSB Program must not exceed \$6.5 million in the case of manufacturing contracts and \$4 million in the case of all other contracts. See 77 FR 1861 (Jan. 12, 2012).

Even with this adjustment for inflation, these dollar value restrictions on awards under the program limited a contracting officer's ability to set-aside contracts for WOSBs or EDWOSBs. As a result, Section 1697 of the National Defense Authorization Act for Fiscal Year 2013, Public Law 112-239, amended the Small Business Act and

removed these dollar value limitations. As a result, contracting officers may now set-aside any contract for EDWOSBs or WOSBs under the program if: (1) There is a reasonable expectation that, in industries in which WOSBs are underrepresented, two or more EDWOSBs will submit offers for the contract or, in industries where WOSBs are substantially underrepresented, two or more WOSBs will submit offers for the contract; and (2) in the estimation of the contracting officer, the contract can be awarded at a fair and reasonable price. The anticipated contract can be for any dollar amount.

II. Section-by-Section Analysis

In order to implement this statutory change, SBA is amending § 127.503(a)(2) and § 127.503(b)(2) by removing the anticipated contract dollar thresholds for determining when the contracting officer may set-aside a requirement for WOSBs or EDWOSBs. Therefore, the regulation now contains no limitation on the anticipated award price for a WOSB or EDWOSB set-aside.

III. Justification for Publication as an Interim Final Rule

In general, SBA publishes a rule for public comment before issuing a final rule in accordance with the Administrative Procedures Act (APA) and SBA regulations. 5 U.S.C. 553 and 13 CFR 101.108. The APA provides an exception to this standard rulemaking process where an agency finds good cause to adopt a rule without prior public participation. 5 U.S.C. 553(b)(3)(B). The good cause requirement is satisfied when prior public participation is impracticable, unnecessary, or contrary to the public interest. Under such circumstances, an agency may publish an interim final rule without soliciting public comment.

First, SBA believes that Section 1697 of the NDAA is effective immediately; the section does not require SBA to issue regulations in order to implement the provisions. However, SBA must remove the limitations in its regulations or they would be inconsistent with the statute, and lead to confusion among the public and other federal agencies. Since SBA is merely conforming its regulations to the statute without interpretation or policy changes, the Agency does not believe that it is necessary to issue the rule as a proposed rule.

Second, according to the Small Business Goaling Report for Fiscal Year 2011, the Federal government awarded only 3.97% of its contracts to WOSBs. See <http://www.fpdnsng.com/>

fpdnsng.cms/index.php/reports. This is short of the statutory 5% goal for WOSBs. The purpose of the WOSB Program is to assist agencies in achieving the statutorily mandated 5% government-wide goal for procurement from women-owned small businesses. By removing the limitations on the dollar amount of a contract award that can be set-aside for WOSBs or EDWOSBs in the regulations, the SBA will be clarifying that there are more contracting opportunities for WOSBs, which should result in more contracts being awarded to this group of small businesses. Consequently, the SBA believes it is necessary to implement this rule as quickly as possible.

Finally, we note that the public will still have the opportunity to offer comments on this rule, which will be reviewed by the SBA. Accordingly, SBA finds that good cause exists to publish this rule as an interim final rule as quickly as possible.

IV. Justification for Immediate Effective Date of Interim Final Rule

The APA requires that “publication or service of a substantive rule shall be made not less than 30 days before its effective date, except * * * as otherwise provided by the agency for good cause found and published with the rule.” 5 U.S.C. 553(d)(3). SBA finds that good cause exists to make this final rule effective the same day it is published in the **Federal Register**.

The purpose of the APA provision is to provide interested and affected members of the public sufficient time to adjust their behavior before the rule takes effect. For the reasons set forth above in Section III, “Justification for Publication as Interim Final Rule”, SBA finds that good cause exists for making this interim final rule effective immediately, instead of observing the 30-day period between publication and effective date. Nonetheless, the public may provide comments to SBA by the deadline for comments. SBA will review any comments received.

V. Compliance With Executive Orders 12866, 12988, 13132, and the Paperwork Reduction Act (44 U.S.C. Ch. 35), and the Regulatory Flexibility Act (5 U.S.C. 601–612)

Executive Order 12866

The Office of Management and Budget (OMB) has determined that this rule does constitute a significant regulatory action under E.O. 12866; however this is not a major rule under the Congressional Review Act (CRA), 5 U.S.C. 800. Accordingly, the next

section contains SBA’s Regulatory Impact Analysis.

Regulatory Impact Analysis

1. Is there a need for the regulatory action?

This regulatory action amends regulations that implement Section 1697 of the NDAA. These amendments are necessary because without such amendments the SBA’s WOSB Program rule will conflict with the statute. Such conflict and inconsistency causes confusion to members of the procurement community, including small businesses, and could limit the number of contracts available to WOSBs and EDWOSBs under the program.

2. What are the potential benefits and costs of this regulatory action?

The benefits of this rule are that there will not be a conflict between the SBA’s rules and the statute, and more contracts should be available for WOSBs and EDWOSBs under the program.

3. What are the alternatives to this final rule?

SBA does not believe there are any alternatives other than to implement the statute, as enacted.

Executive Order 12988

This action meets applicable standards set forth in Sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden. The action does not have retroactive or preemptive effect.

Executive Order 13132

For the purpose of Executive Order 13132, SBA has determined that the interim final rule will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore SBA has determined that this interim final rule has no federalism implications warranting the preparation of a federalism assessment.

Paperwork Reduction Act, 44 U.S.C., Ch. 35

For the purpose of the Paperwork Reduction Act, 44 U.S.C., Chapter 35, SBA has determined that this rule does not impose additional reporting or recordkeeping requirements.

Regulatory Flexibility Act (RFA), 5 U.S.C., 601–612

Because this rule is an interim final rule, there is no requirement for SBA to

prepare an Initial Regulatory Flexibility Act analysis. The RFA requires administrative agencies to consider the effect of their actions on small entities, small non-profit businesses, and small local governments. Pursuant to the RFA, when an agency issues a rule the agency must prepare analysis that describes whether the impact of the rule will have a significant economic impact on a substantial number of small entities. However, the RFA requires such analysis only where notice and comment rulemaking is required but as discussed above, SBA has determined that there is good cause to publish this interim final rule without the need for public notice and comment.

List of Subjects in 13 CFR Part 127

Administrative practice and procedure, Government procurement, Reporting and recordkeeping requirements, Small businesses.

For the reasons stated in the preamble, SBA amends 13 CFR Part 127 as follows:

PART 127—WOMEN-OWNED SMALL BUSINESS FEDERAL CONTRACT PROGRAM

■ 1. The authority citation for part 127 continues to read as follows:

Authority: 15 U.S.C. 632, 634(b)(6), 637(m), and 644.

■ 2. Amend § 127.503 by revising paragraphs (a)(1), (a)(2), (b)(1) and (b)(2) to read as follows:

§ 127.503 When is a contracting officer authorized to restrict competition under this part?

(a) * * *

(1) Two or more EDWOSBs will submit offers for the contract; and

(2) Contract award may be made at a fair and reasonable price.

(b) * * *

(1) Two or more WOSBs will submit offers (this includes EDWOSBs, which are also WOSBs); and

(2) Contract award may be made at a fair and reasonable price.

* * * * *

Karen G. Mills,
Administrator.

[FR Doc. 2013-10841 Filed 5-3-13; 4:15 pm]

BILLING CODE 8025-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9618]

RIN 1545-BJ19

Disclosure of Returns and Return Information to Designee of Taxpayer

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations extending the period for submission to the IRS of taxpayer authorizations permitting disclosure of returns and return information to third-party designees. Specifically, the final regulations extend from 60 days to 120 days the period within which a signed and dated authorization must be received by the IRS (or an agent or contractor of the IRS) for it to be effective. The final regulations will affect taxpayers who submit authorizations permitting disclosure of returns and return information to third-party designees.

DATES:

Effective date: The final regulations are effective on May 7, 2013.

Applicability date: For date of applicability, see § 301.6103(c)-1(f).

FOR FURTHER INFORMATION CONTACT:

Amy Mielke, (202) 622-4570 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in the final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545-1816.

The collection of information in these final regulations is in § 301.6103(c)-1(b)(2). This information is required by the IRS to identify the return or return information described in the request or consent; to search for and, where found, compile such return or return information; and to identify the person to whom any such return or return information is to be provided.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books and records relating to the collection of information must be

retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

Background

This document contains amendments to the Procedure and Administration Regulations (26 CFR part 301), and amends § 301.6103(c)-1 by extending the period for submission to the IRS of taxpayer authorizations permitting disclosure of returns and return information to designees of a taxpayer.

On December 18, 2009, the IRS published Notice 2010-8 2010-3 IRB 297 (available at IRS.gov), which announced the Treasury Department and the IRS's intent to amend the regulations under § 301.6103(c)-1 to expand the time frame for submission of section 6103(c) authorizations. The notice also announced interim rules extending from 60 days to 120 days the period within which section 6103(c) authorizations must be received to be effective. The time period was extended because some institutions charged with assisting taxpayers in their financial dealings encountered difficulty in obtaining written authorizations and submitting the authorizations within the 60-day period allowed by the existing regulations. The interim rules apply to authorizations signed and dated on or after October 19, 2009.

The Treasury Department and the IRS published a notice of proposed rulemaking (REG-153338-09) in the **Federal Register**, 76 FR 14827, on March 18, 2011, which adopted the interim rule in Notice 2010-8. A public hearing was scheduled for June 9, 2011. The IRS did not receive any requests to testify at the public hearing, and the public hearing was cancelled. One written comment responding to the NPRM was received and is available for public inspection at <http://www.regulations.gov> or upon request. After consideration of the comment, the proposed regulations are adopted by this Treasury decision without change.

Explanation and Summary of Comments

The IRS received one comment in response to the NPRM. The commentator agreed that the period for submission of authorizations to allow for the disclosure of taxpayer information to third-party designees should be expanded. The commentator specifically suggested that any reasonable time period beyond 120 days also be considered. The Treasury Department and the IRS have concluded