

computation date is after June 24, 2008. For purposes of applying § 1.148–3(i)(3)(i), issues for which the actual final computation date is on or before June 24, 2008, are deemed to have a final computation date of July 1, 2008. Section 1.148–3(i)(3)(ii) and (iii) of the final regulations apply to refund claims arising from an issue of bonds to which § 1.148–3(i) applies and for which the final computation date is after September 16, 2013.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. The final regulations reaffirm or clarify filing deadlines previously published in other administrative guidance. Pursuant to section 7805(f) of the Code, the notice of proposed rulemaking that preceded these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business, and no comments were received.

Drafting Information

The principal author of these regulations is Timothy Jones, Office of Associate Chief Counsel (Financial Institutions and Products), IRS. However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by revising the entry for §§ 1.148–0 through 1.148–11 to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Section 1.148–0 through 1.148–11 also issued under 26 U.S.C. 148(i). * * *

■ **Par. 2.** Section 1.148–0 is amended by adding entries to paragraph (c) Table of contents for §§ 1.148–3(i)(3) and 1.148–11(k) and (l), and revising § 1.148–11 section heading to read as follows:

§ 1.148–0 Scope and table of contents.

* * * * *

(c) * * *

* * * * *

§ 1.148–3 General arbitrage rebate rules.

* * * * *

(i) * * *

(3) Time and manner for requesting refund.

* * * * *

§ 1.148–11 Effective/applicability dates.

* * * * *

(k) [Reserved]

(l) Additional arbitrage guidance updates.

(1) [Reserved]

(2) [Reserved]

(3) [Reserved]

(4) Application.

■ **Par. 3.** Section 1.148–3 is amended by adding paragraph (i)(3) to read as follows:

§ 1.148–3 General arbitrage rebate rules.

* * * * *

(i) * * *

(3) *Time and manner for requesting refund.* (i) An issuer must request a refund of an overpayment (claim) no later than the date that is two years after the final computation date for the issue to which the overpayment relates (the filing deadline). The claim must be made using the form provided by the Commissioner for this purpose.

(ii) The Commissioner may request additional information to support a claim. The issuer must file the additional information by the date specified in the Commissioner's request, which date may be extended by the Commissioner if unusual circumstances warrant. An issuer will be given at least 21 calendar days to respond to a request for additional information.

(iii) A claim described in either paragraph (i)(3)(iii)(A) or (B) of this section that has been denied by the Commissioner may be appealed to the Office of Appeals under this paragraph (i)(3)(iii). Upon a determination in favor of the issuer, the Office of Appeals must return the undeveloped case to the Commissioner for further consideration of the substance of the claim.

(A) A claim is described in this paragraph (i)(3)(iii)(A) if the Commissioner asserts that the claim was filed after the filing deadline.

(B) A claim is described in this paragraph (i)(3)(iii)(B) if the Commissioner asserts that additional information to support the claim was not submitted within the time specified in the request for information or in any extension of such specified time period.

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■ **Par. 4.** Section 1.148–11 is amended by revising the section heading and adding reserved paragraph (k) and paragraph (l) to read as follows:

§ 1.148–11 Effective/applicability dates.

* * * * *

(k) [Reserved]

(l) *Additional arbitrage guidance updates.*

(1) [Reserved]

(2) [Reserved]

(3) [Reserved]

(4) *Application.* (i) Section 1.148–3(i)(3)(i) applies to claims arising from an issue of bonds to which § 1.148–3(i) applies and for which the final computation date is after June 24, 2008. For purposes of this paragraph (l)(4), issues for which the actual final computation date is on or before June 24, 2008, are deemed to have a final computation date of July 1, 2008 for purposes of applying § 1.148–3(i)(3)(i). (ii) Section 1.148–3(i)(3)(ii) and (iii) apply to claims arising from an issue of bonds to which § 1.148–3(i) applies and for which the final computation date is after September 16, 2013.

John Dalrymple,
Deputy Commissioner for Services and Enforcement.

Approved: October 17, 2014.

Mark J. Mazur,
Assistant Secretary of the Treasury (Tax Policy).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 801

[TD 9703]

RIN 1545–BL89

Balanced System for Measuring Organizational and Employee Performance Within the Internal Revenue Service

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary and final regulations.

SUMMARY: This document contains temporary and final regulations relating

to the IRS system for measuring organizational and employee performance within the IRS, by measuring customer satisfaction, employee satisfaction, and business results. The temporary regulation will eliminate the requirement that information measuring employee satisfaction must be reported to the first-level supervisor in addition to other levels throughout the organization, thus permitting the IRS to stop using the IRS-specific Workforce Questionnaire and, instead, use the same employee satisfaction survey that is used government-wide. The text of the temporary regulation also serves as the text of proposed regulation set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective date:* November 13, 2014.

Applicability date: These regulations are applicable for reporting of employee satisfaction information within the meaning of 26 CFR 801.5T that occurs on or after November 13, 2014.

FOR FURTHER INFORMATION CONTACT: Karen Keller, at (202) 317-5772 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

This document amends regulations at 26 CFR Part 801 that implemented sections 1201 and 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998, Public Law 105-206, 112 Stat. 685, 713 (1998) (the Act), and provided rules relating to the establishment of a performance management system.

Explanation of Provision

The temporary regulation contained in this document relates to the Employee Satisfaction Measure, Section 801.5. When the existing regulations were promulgated in 1999, the employee satisfaction measure incorporated the features of an existing employee satisfaction survey, which measured and reported the satisfaction of employees in “pay and duty status” (non-seasonal employees) to first-level supervisors and up through the organization. Other surveys, such as OPM’s Federal Employee Viewpoint Survey (FEVS), which did not exist in 1999 but are now administered government-wide, required reporting of employee satisfaction data to a higher level of agency leadership than first-level supervisors. Although the IRS began conducting the FEVS when it was created by OPM, the IRS modified its

pre-existing survey to enable the continued reporting of data to first-level supervisors as required by the regulation. Currently, the IRS conducts both the FEVS and the survey that complies with Section 801.5. The administration of both surveys has resulted in an undue burden on employees and duplication of effort by the IRS. Accordingly, the temporary regulation eliminates the requirement to use the IRS’ pre-existing survey and permits the reporting of employee satisfaction data from the FEVS to agency leadership, alleviating “survey fatigue” and the unnecessary expenditure of resources and promoting consistency between the IRS and other government agencies when reporting employee satisfaction information.

This regulation is published as a temporary regulation to immediately eliminate the unnecessary requirement for the IRS to administer a second employee satisfaction survey in addition to FEVS. This temporary regulation does not affect taxpayers or taxpayer rights. The temporary regulation only impacts the internal operations of the IRS by eliminating unnecessary burden and expenditure of limited resources.

Special Analyses

It has been determined that as this is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563, a regulatory assessment is not required, and it has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this regulation. Because this regulation does not impose a collection of information on small entities, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this regulation will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses.

Drafting Information

The principal author of these regulations is Karen F. Keller, Office of Associate Chief Counsel (General Legal Services). However, other personnel from the IRS participated in their development.

List of Subjects in 26 CFR Part 801

Federal employees, Organization and functions (Government agencies).

Amendment to the Regulations

Accordingly, 26 CFR part 801 is amended as follows:

PART 801—BALANCED SYSTEM FOR MEASURING ORGANIZATIONAL AND EMPLOYEE PERFORMANCE WITHIN THE INTERNAL REVENUE SERVICE

■ **Paragraph 1.** The authority citation for Part 801 continues to read in part as follows:

Authority: 5 U.S.C. 9501 * * *

■ **Par. 2.** Section 801.5 is revised to read as follows:

§ 801.5 [Reserved]. For further guidance see § 801.5T.

■ **Par. 3.** Section 801.5T is added to read as follows:

§ 801.5T Employee satisfaction measures (temporary).

(a) The employee satisfaction numerical ratings to be given to a Business Operating Division (BOD) or equivalent office within the IRS will be determined on the basis of information gathered through various methods. For example, questionnaires, surveys, and other information gathering mechanisms may be employed to gather data regarding satisfaction. The information gathered will be used to measure, among other factors bearing upon employee satisfaction, the quality of supervision, and the adequacy of training and support services. All full and part-time permanent employees of a BOD or equivalent office who are in pay and duty status will have an opportunity to provide information regarding employee satisfaction under conditions that guarantee them confidentiality.

(b) *Effective date.* Section 801.5T is effective on or after November 13, 2014 and expires on or before November 10, 2017.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

Approved: October 14, 2014.

Mark J. Mazur,

Assistant Secretary of the Treasury (Tax Policy).

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