

that the 120-day period is a sufficient extension of time to assist taxpayers whose designees have encountered difficulty in obtaining and submitting the written authorizations. The 120-day period is a reasonable limitation on the effective period of written authorizations that helps ensure the currency of the authorization while protecting taxpayer privacy. After carefully considering the comment, the proposed regulations are adopted without modification.

#### Effect on Other Documents

The following publication is obsolete as of May 7, 2013: Notice 2010–8, 2010–3 IRB 297.

#### Special Analyses

It has been determined that this final rule 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 this regulation. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding the final regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses, and no comments were received from that office.

When an agency issues a final rule, the Regulatory Flexibility Act (5 U.S.C. chapter 6) (RFA), requires the agency to “prepare a final regulatory flexibility analysis.” (5 U.S.C. 604(a)). Section 605 of the RFA provides an exception to this requirement if the agency certifies that the rulemaking will not have a significant economic impact on a substantial number of small entities. It is hereby certified that the collection of information in this regulation will not have a significant economic impact on a substantial number of small entities. This certification is based upon the fact that any burden on taxpayers is minimal, since the regulation applies only to taxpayers who request or consent to the disclosure of their own returns or return information, and since the information collected is only that necessary to carry out the disclosure of returns or return information requested or consented to by the taxpayer (such as the name and taxpayer identification number of the taxpayer, the return or return information to be disclosed, and the identity of the designee). Moreover, the certification is based upon the fact that the regulation reduces the burden imposed upon taxpayers by the prior

regulation by extending the period in which consents may be received by the IRS. Accordingly, a Regulatory Flexibility Analysis is not required.

#### Drafting Information

The principal author of the final regulations is Amy Mielke, Office of the Associate Chief Counsel (Procedure and Administration).

#### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties Reporting and recordkeeping requirements.

#### Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

#### PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

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

■ **Par. 2.** Section 301.6103(c)–1 is amended by revising paragraphs (b)(2) and (f), and adding paragraph (g) to read as follows:

#### § 301.6103(c)–1 Disclosure of returns and return information to designee of taxpayer.

\* \* \* \* \*

(b) \* \* \*

(2) *Requirement that request or consent be received within one hundred twenty days of when signed and dated.* The disclosure of a return or return information authorized by a written request for or written consent to the disclosure shall not be made unless the request or consent is received by the Internal Revenue Service (or an agent or contractor of the Internal Revenue Service) within 120 days following the date upon which the request or consent was signed and dated by the taxpayer.

\* \* \* \* \*

(f) *Applicability date.* This section is applicable on April 29, 2003, except that paragraph (b)(2) is applicable to section 6103(c) authorizations signed on or after October 19, 2009.

(g) *Effective date.* This section is effective on April 29, 2003, except that

paragraphs (b)(2) and (f) are effective on May 7, 2013.

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

Approved: April 25, 2013.

**Mark J. Mazur,**

*Assistant Secretary of the Treasury (Tax Policy).*

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## DEPARTMENT OF DEFENSE

### Department of the Navy

#### 32 CFR Part 733

#### Assistance to and Support of Dependents; Paternity Complaints

#### CFR Correction

In Title 32 of the Code of Federal Regulations, Parts 700 to 799, revised as of July 1, 2012, on pages 371 and 372, in § 733.3, paragraphs (b)(3) through (8) are correctly redesignated as paragraphs (a)(3) through (8).

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## DEPARTMENT OF DEFENSE

### Department of the Navy

#### 32 CFR Part 751

#### Personnel Claims Regulations

#### CFR Correction

In Title 32 of the Code of Federal Regulations, Parts 700 to 799, revised as of July 1, 2012, on page 418, in § 751.6, in paragraph (c)(5), the second sentence is reinstated to read as follows:

#### § 751.6 Claims payable.

\* \* \* \* \*

(c) \* \* \*

(5) \* \* \* Neither the passenger compartment nor the trunk of a vehicle is a proper place for the long-term storage of property unconnected with the use of the vehicle. \* \* \*

\* \* \* \* \*

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