

proposed rulemaking (REG–122793–19) that was published in the **Federal Register** on Tuesday, August 29, 2023. The proposed regulations relate to information reporting, the determination of amount realized and basis, and backup withholding, for certain digital asset sales and exchanges. **DATES:** The comment period for written or electronic comments for the notice of proposed rulemaking published on August 29, 2023 (88 FR 59576) is extended from October 30, 2023, to November 13, 2023.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–122793–19) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish any comments submitted electronically or on paper to the public docket. Send paper submissions to: CC:PA:01:PR (REG–122793–19), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:01:PR (REG–122793–19), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations under sections 1001 and 1012, Kyle Walker, (202) 317–4718, or Harith Razaa, (202) 317–7006, of the Office of the Associate Chief Counsel (Income Tax and Accounting); concerning the international sections of the proposed regulations under sections 3406 and 6045, John Sweeney or Alan Williams of the Office of the Associate Chief Counsel (International) at (202) 317–6933, and concerning the remainder of the proposed regulations under sections 3406, 6045, 6045A, 6045B, 6050W, 6721, and 6722, Roseann Cutrone of the Office of the Associate Chief Counsel (Procedure and Administration) at (202) 317–5436 (not toll-free numbers). Concerning submissions of comments and requests to participate in the public hearing, Vivian Hayes at publichearings@irs.gov (preferred) or at (202) 317–6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and request for comments that appeared in the **Federal Register** on Tuesday, August 29, 2023

(88 FR 59576) announced that written or electronic comments must be received by October 30, 2023. Due to strong public interest, the due date to receive comments has been extended to Monday, November 13, 2023. The public hearing has not been extended and is still scheduled for November 7, 2023, at 10 a.m. ET. If the number of requests to speak at the hearing exceeds the number that can be accommodated in one day, a second public hearing date for this proposed regulation will be held on November 8, 2023. Requests to speak at the public hearing must be made by email to publichearings@irs.gov and still must be received by October 30, 2023. Persons who wish to present oral comments at the public hearing must submit written or electronic comments and an outline of the topics to be discussed as well as the time to be devoted to each topic, not to exceed ten minutes in total, by October 30, 2023.

Oluwafunmilayo A. Taylor,
Section Chief, Publications and Regulations,
Associate Chief Counsel, (Procedure & Administration).

[FR Doc. 2023–23624 Filed 10–24–23; 8:45 am]

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 310

[Docket ID: DoD–2023–OS–0098]

RIN 0790–AL66

Privacy Act of 1974; Implementation

AGENCY: Office of the Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency (OATSD(PCLT)), Department of Defense.

ACTION: Proposed rule.

SUMMARY: The OATSD(PCLT) is giving notice of a proposed rule making for a new component system of records pursuant to the Privacy Act of 1974 for the Army Safety Management Program Records (ASMPR), A0385–1 DAS. In this proposed rulemaking, the Department proposes to exempt portions of this system of records from certain provisions of the Privacy Act to protect the identity of confidential sources in reports prepared during accidents, mishaps, safety inspections, and workplace hazards investigations.

DATES: Send comments on or before December 26, 2023.

ADDRESSES: You may submit comments, identified by docket number, Regulation

Identifier Number (RIN), and title, by any of the following methods.

* **Federal Rulemaking Portal:** <https://www.regulations.gov>. Follow the instructions for submitting comments.

* **Mail:** Department of Defense, Office of the Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency, Regulatory Directorate, 4800 Mark Center Drive, Attn: Mailbox 24, Suite 08D09, Alexandria, VA 22350–1700.

Instructions: All submissions received must include the agency name and docket number or RIN for this **Federal Register** document. The general policy for comments and other submissions from members of the public is to make these submissions available for public viewing on the internet at <https://www.regulations.gov> as they are received without change, including any personal identifiers or contact information.

FOR FURTHER INFORMATION CONTACT: Ms. Rahwa Keleta, OSD.DPCLTD@mail.mil; (703) 571–0070.

SUPPLEMENTARY INFORMATION:

I. Background

In accordance with the Privacy Act of 1974, the Department of the Army is establishing a new system of records titled Army Safety Management Program Records (ASMPR), A0385–1 DAS. This system of records supports the prevention and management of injuries and illnesses due to work-related activities, and reduces its adverse impact on operational readiness. The system maintains records about individuals who suffer work-related injuries or illness caused by an accident, mishap, or hazard during work-related activities while on or off a DoD worksite, where there is a nexus to Army personnel, activities, or facilities/equipment, and/or individuals found to have contributed to the accident, mishap, or hazard.

II. Privacy Act Exemption

The Privacy Act permits Federal agencies to exempt eligible records in a system of records from certain provisions of the Act, including the provisions providing individuals with a right to request access to and amendment of their own records and accountings of disclosures of such records. If an agency intends to exempt a particular system of records, it must first go through the rulemaking process pursuant to 5 U.S.C. 553(b)(1)–(3), (c), and (e). This proposed rule explains why an exemption is being claimed for this system of records and invites public comment, which DoD will consider

before the issuance of a final rule implementing the exemption.

The Department of the Army proposes to modify 32 CFR 310.15 to add a new Privacy Act exemption rule for A0385–1 DAS, “Army Safety Management Program Records (ASMPR),” and to exempt portions of this system of records from certain provisions of the Privacy Act because some records may contain investigatory material compiled for law enforcement purposes within the scope of 5 U.S.C. 552a(k)(2), other than material within the scope of subsection (j)(2), which describes certain material related to the enforcement of criminal laws maintained by principal-function criminal law enforcement agencies. The Department of the Army therefore is proposing to claim an exemption from several provisions of the Privacy Act, including various access, amendment, disclosure of accounting, and certain record-keeping and notice requirements, to prevent, among other harms, the identification of actual or potential subjects of investigation and/or sources of investigative information and to avoid frustrating the underlying law enforcement purpose for which the records were collected. Records in this system of records are only exempt from the Privacy Act to the extent the purposes underlying the exemption pertain to the record. A notice of a new system of records for A0385–1 DAS, Army Safety Management Program Records (ASMPR), is also published in this issue of the **Federal Register**.

Regulatory Analysis

Executive Order 12866, “Regulatory Planning and Review” and Executive Order 13563, “Improving Regulation and Regulatory Review”

Executive Orders 12866 and 13563 direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distribute impacts, and equity). Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. It has been determined that this rulemaking is not a significant regulatory action under these Executive orders.

Congressional Review Act (5 U.S.C. 804(2))

The Congressional Review Act, 5 U.S.C. 801 *et seq.*, generally provides

that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. DoD will submit a report containing this rulemaking and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States. A major rule may take effect no earlier than 60 calendar days after Congress receives the rule report or the rule is published in the **Federal Register**, whichever is later. This rulemaking is not a “major rule” as defined by 5 U.S.C. 804(2).

Section 202, Public Law 104–4, “Unfunded Mandates Reform Act”

Section 202(a) of the Unfunded Mandates Reform Act of 1995 (UMRA) (2 U.S.C. 1532(a)) requires agencies to assess anticipated costs and benefits before issuing any rule whose mandates may result in the expenditure by State, local and tribal governments in the aggregate, or by the private sector, in any one year of \$100 million in 1995 dollars, updated annually for inflation. This rulemaking will not mandate any requirements for State, local, or tribal governments, nor will it affect private sector costs.

Public Law 96–354, “Regulatory Flexibility Act” (5 U.S.C. 601 *et seq.*)

The Assistant to the Secretary of Defense for Privacy, Civil Liberties, and Transparency has certified that this rulemaking is not subject to the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) because it would not, if promulgated, have a significant economic impact on a substantial number of small entities. This rulemaking is concerned only with the administration of Privacy Act systems of records within the DoD. Therefore, the Regulatory Flexibility Act, as amended, does not require DoD to prepare a regulatory flexibility analysis.

Public Law 96–511, “Paperwork Reduction Act” (44 U.S.C. 3501 *et seq.*)

The Paperwork Reduction Act (PRA) (44 U.S.C. 3501 *et seq.*) was enacted to minimize the paperwork burden for individuals; small businesses; educational and nonprofit institutions; Federal contractors; State, local and tribal governments; and other persons resulting from the collection of information by or for the Federal Government. The Act requires agencies obtain approval from the Office of Management and Budget before using identical questions to collect information from ten or more persons.

This rulemaking does not impose reporting or recordkeeping requirements on the public.

Executive Order 13132, “Federalism”

Executive Order 13132 establishes certain requirements that an agency must meet when it promulgates a rule that has federalism implications, imposes substantial direct compliance costs on State and local governments, and is not required by statute, or has federalism implications and preempts State law. This rulemaking will not have a substantial effect on State and local governments.

Executive Order 13175, “Consultation and Coordination With Indian Tribal Governments”

Executive Order 13175 establishes certain requirements that an agency must meet when it promulgates a proposed rule (and subsequent final rule) that imposes substantial direct compliance costs on one or more Indian tribes, preempts tribal law, or affects the distribution of power and responsibilities between the Federal Government and Indian tribes. This rulemaking will not have a substantial effect on Indian tribal governments.

List of Subjects in 32 CFR Part 310

Privacy.

Accordingly, the Department of Defense proposes to amend 32 CFR part 310 as follows:

PART 310—PROTECTION OF PRIVACY AND ACCESS TO AND AMENDMENT OF INDIVIDUAL RECORDS UNDER THE PRIVACY ACT OF 1974

- 1. The authority citation for 32 CFR part 310 continues to read as follows:

Authority: 5 U.S.C. 552a.

- 2. Section 310.15 is amended by adding paragraph (g)(36) to read as follows:

§ 310.15 Department of the Army exemptions.

* * * * *

(g) * * *

(36) *System identifier and name.*
A0385–1 DAS, “Army Safety Management Program Records (ASMPR).”

(i) *Exemptions.* This system of records is exempt from 5 U.S.C. 552a (c)(3); (d)(1), (2), (3), and (4); (e)(1); (e)(4)(G), (H), (I), and (f).

(ii) *Authority.* 5 U.S.C. 552a (k)(2).

(iii) *Exemption from the particular subsections.* Exemption from the particular subsections is justified for the following reasons:

(A) *Subsections (c)(3), (d)(1), and (d)(2)—Exemption (k)(2).* Records in this system of records may contain investigatory material compiled for law enforcement purposes other than material within the scope of 5 U.S.C. 552a(j)(2). Application of exemption (k)(2) may be necessary because access to, amendment of, or release of the accounting of disclosures of such records could: inform the record subject of an investigation of the existence, nature, or scope of an actual or potential law enforcement or disciplinary investigation, and thereby seriously impede law enforcement efforts by permitting the record subject and other persons to whom the subject might disclose the records or accounting of records to avoid criminal penalties, civil remedies, or disciplinary measures; interfere with a civil or administrative action or investigation by allowing the subject to tamper with witnesses or evidence, and to avoid detection or apprehension, which may undermine the entire investigatory process; or reveal confidential sources who might not have otherwise come forward to assist in an investigation and thereby hinder DoD's ability to obtain information from future confidential sources, and result in an unwarranted invasion of the privacy of others.

(B) *Subsection (d)(3), and (d)(4).* These subsections are inapplicable to the extent that an exemption is being claimed from subsections (d)(1) and (2). Accordingly, exemptions from subsections (d)(3), and (d)(4) are claimed pursuant to (k)(2).

(C) *Subsection (e)(1).* In the collection of information for investigatory purposes it is not always possible to conclusively determine the relevance and necessity of particular information in the early stages of the investigation or adjudication. In some instances, it will be only after the collected information is evaluated in light of other information that its relevance and necessity for effective investigation and adjudication can be assessed. Collection of such information permits more informed decision-making by the Department when making required disciplinary determinations. Accordingly, application of exemption (k)(2) may be necessary.

(D) *Subsection (e)(4)(G) and (H).* These subsections are inapplicable to the extent exemption is claimed from subsections (d)(1) and (2).

(E) *Subsection (e)(4)(I).* To the extent that this provision is construed to require more detailed disclosure than the broad, generic information currently published in the system notice, an exemption from this provision is

necessary to protect the confidentiality of sources of information and to protect the privacy and physical safety of witnesses and informants. Accordingly, application of exemption (k)(2) may be necessary.

(F) *Subsection (f).* The agency's rules are inapplicable to those portions of the system that are exempt. Accordingly, application of exemption (k)(2) may be necessary.

(iv) *Exempt records from other systems.* In the course of carrying out the overall purpose for this system, exempt records from other systems of records may in turn become part of the records maintained in this system. To the extent that copies of exempt records from those other systems of records are maintained in this system, the DoD claims the same exemptions for the records from those other systems that are entered into this system, as claimed for the prior system(s) of which they are a part, provided the reason for the exemption remains valid and necessary.

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Dated: October 17, 2023.

Aaron T. Siegel,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

[FR Doc. 2023-23299 Filed 10-24-23; 8:45 am]

BILLING CODE 6001-FR-P

LEGAL SERVICES CORPORATION

45 CFR Part 1638

Restriction on Solicitation

AGENCY: Legal Services Corporation.

ACTION: Notice of proposed rulemaking.

SUMMARY: This proposed rule revises the Legal Services Corporation (LSC or Corporation) regulation prohibiting solicitation of clients. LSC proposes to add definitions for “communicate” and “communication,” revise the existing text to make language more active, and clarify how recipients may interact with client-eligible individuals. The main goal of these revisions is to formalize the interpretations that the Office of Legal Affairs has issued over the past several years, making clear that recipients may inform client eligible individuals about their rights and responsibilities and provide them with information about the recipient's intake process, as well as how recipients may relay that information without violating either LSC's Fiscal Year 1996 appropriations statute or LSC's regulations.

DATES: Comments must be submitted by December 26, 2023.

ADDRESSES: You may submit comments by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *Email:* lscrulemaking@lsc.gov. Include “Comments on Revisions to Part 1638” in the subject line of the message.
- *Mail:* Elijah Johnson, Assistant General Counsel, Legal Services Corporation, 3333 K Street NW, Washington, DC 20007, ATTN: Part 1638 Rulemaking.
- *Hand Delivery/Courier:* Elijah Johnson, Assistant General Counsel, Legal Services Corporation, 3333 K Street NW, Washington, DC 20007, ATTN: Part 1638 Rulemaking.

Instructions: Electronic submissions are preferred via email with attachments in Acrobat PDF format. LSC will not consider written comments sent to any other address or received after the end of the comment period.

FOR FURTHER INFORMATION CONTACT: Elijah Johnson, Assistant General Counsel, Legal Services Corporation, 3333 K Street NW, Washington, DC 20007; (202) 295-1638 (phone), or johnsone@lsc.gov.

SUPPLEMENTARY INFORMATION:

I. Background

On April 26, 1996, Congress passed the appropriations act for Fiscal Year 1996. Public Law 104-134, 110 Stat. 1321. Through this statute, Congress enacted a series of restrictions applicable to LSC grant recipients' activities. One of the restrictions was section 504(a)(18), which states that grant recipients

will not accept employment resulting from in-person unsolicited advice to a nonattorney that such nonattorney should obtain counsel or take legal action, and will not refer such nonattorney to another person or entity or an employee of the person or entity, that is receiving financial assistance provided by the Corporation[.]

Public Law 104-134, 110 Stat. 1321, 1321-56.

On May 19, 1996, the Operations and Regulations Committee of the LSC Board requested LSC staff to prepare an interim rule to implement section 504(a)(18), and in April 1997, LSC promulgated part 1638. Consistent with section 504(a)(18), LSC's rule prohibited a grant recipient from representing an individual who had not sought legal advice from the grant recipient but was advised to seek legal representation or take legal action by the grant recipient. Part 1638 also prohibits grant recipients who have given in-person unsolicited advice to an individual from referring the individual receiving the advice to