A. Collections of Information Associated With the Proposed Rule

Title: Amending Regulations Regarding DEA Form 106

OMB Control Number: 1117–0001

Form Number: DEA–106

DEA is proposing to amend its regulations for reporting thefts or significant losses of controlled substances to implement the requirement of electronic submissions for reporting the thefts or significant losses of controlled substances to clarify that all such reports must be submitted electronically within 15 days of discovery of the circumstances requiring the report. This amendment would clarify the submission process by aligning it with the current requirements of reporting losses of disappearance of listed chemicals on DEA Form 107 and no longer accepting physical copies. Form 107 (OMB Control Number 1117–0024) is also only submitted electronically, within 15 days of discovery of the circumstances requiring the report.

Currently, 99.5 percent of all DEA Form 106 reports are reported electronically via DEA's secure website. This proposed rule will impact the remaining 0.5 percent of responses that are reported by paper. Electronic submissions are expected to virtually eliminate the requirement for DEA to call back the respondent for clarifications of form data. Furthermore, this proposed rule would eliminate the need for respondents to print paper forms and transmit by mail or courier service, resulting in cost savings for the 0.5 percent of responses per year transitioning from paper to electronic forms.

The electronic submission would be filed with DEA through the DEA Diversion Control Diversion secure network application (available on the DEA Diversion Control Division website). The submissions of forms will be more easily submitted and organized through the secure database.

The DEA estimates the following number of respondents and burden associated with this collection of information:

- *Number of respondents:* 10,693.
- *Frequency of response:* 3.4646 (calculated).
- *Number of responses:* 37,047.
- *Burden per response:* 0.3333 hours.
- *Total annual hour burden:* 12,349 hours.

B. Request for Comments Regarding the Proposed Collections of Information

Written comments and suggestions from the public and affected entities concerning the proposed revision of this collection of information are encouraged. Under the PRA, DEA is required to provide a notice regarding the proposed collections of information in the **Federal Register** with the notice of proposed rulemaking and solicit public comment. Pursuant to section 3506(c)(2) of the PRA (44 U.S.C. 3506(c)(2)), DEA is soliciting comment on the following issues related to this information of collection:

- Whether the proposed collection of information is necessary for the proper performance of the functions of DEA, including whether the information will have practical utility.
- The accuracy of DEA's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Recommendations to enhance the quality, utility, and clarity of the information to be collected.
- Recommendations to minimize the burden of the collection of information on those who are to respond, including through the use of automated collection techniques or other forms of information technology.

Please send written comments to the Office of Information and Regulatory Affairs, OMB, Attention: Desk Officer for DOJ, 725 17th Street NW, Washington, DC 20503. Please state that your comments refer to RIN 1117–AB57/Docket No. DEA–574. All comments must be submitted to OMB on or before September 28, 2020. The final rule will respond to any OMB or public comments on the information collection requirements contained in this proposed rule.

If you need a copy of the proposed information collection instrument(s) with instructions or additional information, please contact the Regulatory Drafting and Policy Support Section (DPW), Diversion Control Division, Drug Enforcement Administration; Mailing Address: 8701 Morrissette Drive, Springfield, Virginia 22152–2639; Telephone: (571) 362–3261.

List of Subjects in 21 CFR Part 1301

Administrative practice and procedure, Drug traffic control, Security measures.

For the reasons set out above, the DEA proposes to amend 21 CFR part 1301 as follows:

PART 1301—REGISTRATION OF MANUFACTURERS, DISTRIBUTORS, AND DISPENSERS OF CONTROLLED SUBSTANCES

■ 1. The authority citation for part 1301 continues to read as follows:

Authority: 21 U.S.C. 821, 822, 823, 824, 831, 871(b), 875, 877, 886a, 951, 952, 956, 957, 958, 965 unless otherwise noted.

■ 2. In § 1301.74, revise the fifth sentence of paragraph (c) introductory text to read as follows:

§ 1301.74 Other security controls for non-practitioners; narcotic treatment programs and compounders for narcotic treatment programs.

* * * * *

(c) * * * The registrant must also file a complete and accurate DEA Form 106 with the Administration through the DEA Diversion Control Division secure network application within 15 calendar days after discovery of the theft or loss. * * *

* * * * *

■ 3. In § 1301.76, revise the second sentence of paragraph (b) introductory text to read as follows:

§ 1301.76 Other security controls for practitioners.

* * * * *

(b) * * * The registrant must also file a complete and accurate DEA Form 106 with the Administration through the DEA Diversion Control Division secure network application within 15 calendar days after the discovery of theft or loss. * * *

* * * * *

Timothy J. Shea,

Acting Administrator.

[FR Doc. 2020–15635 Filed 7–28–20; 8:45 am]

BILLING CODE 4410–09–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[REG–111879–20]

RIN 1545–BP88

Recapture of Excess Employment Tax Credits Under the Families First Act and the CARES Act

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Proposed Rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations pursuant to the regulatory authority granted under the Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security Act to prescribe such regulations as may be necessary for

reconciling advance payments of refundable employment tax credits provided under these acts and recapturing the benefit of the credits when necessary. These proposed regulations affect businesses and tax-exempt organizations that claim certain credits under the Families First Coronavirus Response Act for qualifying sick and family leave wages and that claim certain employee retention credits under the Coronavirus Aid, Relief, and Economic Security Act. The text of those temporary regulations serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by September 28, 2020. Requests for a public hearing must be submitted as prescribed in the ''Comments and Requests for a Public Hearing'' section.

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–111879–20) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The IRS expects to have limited personnel available to process public comments that are submitted on paper through the mail. Until further notice, any comments submitted on paper will be considered to the extent practicable. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted electronically, and to the extent practicable on paper, to its public docket. Send paper submissions to: CC:PA:LPD:PR (REG–111879–20), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, NaLee Park at (202) 317–6879; concerning submissions of comments and/or requests for a public hearing, Regina Johnson, (202) 317–5177 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Employment Taxes and Collection of Income at the Source Regulations (26 CFR part 31) relating to sections 3111 and 3221 of the Internal Revenue Code (Code) pursuant to the regulatory authority granted under the Families First Coronavirus Response Act (Families First Act) and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to prescribe such regulations as may be necessary for reconciling advance payments of refundable employment tax credits provided under these acts and recapturing the benefit of the credits when necessary. Consistent with this authority, these proposed regulations authorize the assessment of erroneous refunds of the credits paid under sections 7001 and 7003 of the Families First Act and section 2301 of the CARES Act. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

Special Analyses

The Office of Management and Budget's Office of Information and Regulatory Analysis has determined that these regulations are not significant and not subject to review under section 6(b) of Executive Order 12866.

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), the Secretary certifies that these proposed regulations will not have a significant economic impact on a substantial number of small entities because these proposed regulations impose no compliance burden on any business entities, including small entities. Although these proposed regulations will apply to all employers eligible for the credits under the Families First Act and the CARES Act, including small businesses and tax-exempt organizations with fewer than 500 employees, and will therefore be likely to affect a substantial number of small entities, the economic impact will not be significant. These proposed regulations do not affect the employer's employment tax reporting or the necessary information to substantiate entitlement to the credits. Rather, these proposed regulations merely implement the statutory authority granted under sections 7001(f) and 7003(f) of the Families First Act and section 2301(l) of the CARES Act that authorize the Service to assess, reconcile, and recapture any portion of the credits erroneously paid or refunded in excess of the actual amount allowed as if such amounts were tax liabilities under sections 3111(a) and 3221(a) subject to assessment and administrative collection procedures. Notwithstanding this certification, the Treasury Department and the IRS invite comments on any impact these regulations would have on small entities.

Pursuant to section 7805(f), this notice of proposed rulemaking has been submitted to the Chief Counsel of the Office of Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are timely submitted to the IRS as prescribed in the preamble under the **ADDRESSES** section. The Treasury Department and the IRS request comments on all aspects of these proposed regulations. Any electronic comments submitted, and to the extent practicable any paper comments submitted, will be made available at *www.regulations.gov* or upon request.

A public hearing will be scheduled if requested in writing by any person who timely submits electronic or written comments. Requests for a hearing are strongly encouraged to be submitted electronically. If a public hearing is scheduled, notice of the date and time for the public hearing will be published in the **Federal Register**. Announcement 2020–4, 2020–17 IRB 1, provides that until further notice, public hearings conducted by the IRS will be held telephonically. Any telephonic hearing will be made accessible to people with disabilities.

Statement of Availability of IRS Documents

IRS notices and other guidance cited in this preamble are published in the Internal Revenue Bulletin (or Cumulative Bulletin) and are available from the Superintendent of Documents, U.S. Government Publishing Office, Washington, DC 20402, or by visiting the IRS website at *http://www.irs.gov.*

Drafting Information

The principal author of these regulations is NaLee Park, Office of the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). However, other personnel from the Treasury Department and the IRS participated in the development of these regulations.

List of Subjects in 26 CFR 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 31 is proposed to be amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

■ **Paragraph 1.** The authority citation for part 31 is amended by adding entries for §§ 31.3111–6T and 31.3221–5T in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805.

* * * * *

Section 31.3111–6T also issued under sec. 7001 and sec. 7003 of the Families First Coronavirus Response Act of 2020 and sec. 2301 of the Coronavirus Aid, Relief, and Economic Security Act of 2020

* * * * *

Section 31.3221–5T also issued under sec. 7001 and sec. 7003 of the Families First Coronavirus Response Act of 2020 and sec. 2301 of the Coronavirus Aid, Relief, and Economic Security Act of 2020

* * * * *

■ **Par. 2.** Section 31.3111–6 is added to read as follows:

§ 31.3111–6 Recapture of credits under the Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security Act

[The text of proposed § 31.3111–6 is the same as the text of § 31.3111–6T published elsewhere in this issue of the **Federal Register**].

■ **Par. 3.** Section 31.3221–5 is added to read as follows:

§ 31.3221–5 Recapture of credits under the Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security Act

[The text of proposed § 31.3221–5 is the same as the text of § 31.3221–5T published elsewhere in this issue of the **Federal Register**].

Sunita Lough,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2020–16300 Filed 7–24–20; 4:15 pm]

BILLING CODE 4830–01–P

NATIONAL LABOR RELATIONS BOARD

29 CFR Part 102

RIN 3142–AA17

Representation-Case Procedures: Voter List Contact Information; Absentee Ballots for Employees on Military Leave

AGENCY: National Labor Relations Board.

ACTION: Notice of proposed rulemaking; request for comments.

SUMMARY: As part of its ongoing efforts to more effectively administer the National Labor Relations Act (the Act) and to further the purposes of the Act, the National Labor Relations Board (the Board) proposes to amend its rules and regulations to eliminate the requirement that employers must, as part of the Board's voter list requirement, provide available personal email addresses and available home and personal cellular telephone numbers of all eligible voters. The Board believes, subject to comments, that elimination of this requirement will better balance employee privacy interests against those supporting disclosure of this information. The Board also proposes an amendment providing for absentee mail ballots for employees who are on military leave. The Board believes, subject to comments, that it should seek to accommodate such voters in light of congressional policies facilitating their participation in federal elections and protecting their employment rights. The Board further believes, subject to comments, that a procedure for providing such voters with absentee ballots can be instituted without impeding the expeditious resolution of questions of representation.

DATES: Comments regarding this proposed rule must be received by the Board on or before September 28, 2020. Comments replying to comments submitted during the initial comment period must be received by the Board on or before October 13, 2020. Reply comments should be limited to replying to comments previously filed by other parties. No late comments will be accepted.

ADDRESSES: You may submit comments on this proposed rule only by the following methods:

Internet—Federal eRulemaking Portal. Electronic comments may be submitted through *http://www.regulations.gov.* Follow the instructions for submitting comments.

Delivery—Comments may be sent by mail to: Roxanne L. Rothschild, Executive Secretary, National Labor Relations Board, 1015 Half Street SE, Washington, DC 20570–0001. Because of security precautions, the Board continues to experience delays in U.S. mail delivery. You should take this into consideration when preparing to meet the deadline for submitting comments. It is not necessary to mail comments if they have been filed electronically with *regulations.gov*. If you mail comments, the Board recommends that you confirm receipt of your delivered comments by contacting (202) 273–1940 (this is not a toll-free number). Individuals with hearing impairments may call 1–866–315–6572 (TTY/TDD). Because of precautions in place due to COVID–19, the Board recommends that comments be submitted electronically or by mail rather than by hand delivery. If you feel you must hand deliver comments to the Board, hand delivery will be accepted by appointment only. Please call (202) 273–1940 to arrange for hand delivery of comments. Please note that there may be a delay in the electronic posting of hand-delivered and mail comments due to the needs for safe handling and manual scanning of the comments. The Board strongly encourages electronic filing over mail or hand delivery of comments.

Only comments submitted through *http://www.regulations.gov,* hand delivered, or mailed will be accepted; ex parte communications received by the Board will be made part of the rulemaking record and will be treated as comments only insofar as appropriate. Comments will be available for public inspection at *http://www.regulations.gov.*

The Board will post, as soon as practicable, all comments received on *http://www.regulations.gov* without making any changes to the comments, including any personal information provided. The website *http://www.regulations.gov* is the Federal eRulemaking portal, and all comments posted there are available and accessible to the public. The Board requests that comments include full citations or internet links to any authority relied upon. The Board cautions commenters not to include personal information such as Social Security numbers, personal addresses, telephone numbers, and email addresses in their comments, as such submitted information will become viewable by the public via the *http://www.regulations.gov* website. It is the commenter's responsibility to safeguard his or her information. Comments submitted through *http://www.regulations.gov* will not include the commenter's email address unless the commenter chooses to include that