

Counsel (Procedure & Administration), Disclosure and Privacy Law Division.

### List of Subjects in 26 CFR Part 301

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

### 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 is amended by adding an entry in numerical order to read in part, as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 301.6103(j)(1)–1T also issued under 26 U.S.C. 6103(j)(1); \* \* \*

■ **Par. 2.** Section 301.6103(j)(1)–1 is amended by revising paragraphs (b)(1) introductory text and (b)(3) introductory text to read as follows:

**§ 301.6103(j)(1)–1 Disclosures of return information to officers and employees of the Department of Commerce for certain statistical purposes and related activities.**  
\* \* \* \* \*

(b)(1) [Reserved]. For further guidance, see § 301.6103(j)(1)–1T(b)(1).  
\* \* \* \* \*

(b)(3) [Reserved]. For further guidance, see § 301.6103(j)(1)–1T(b)(3).  
\* \* \* \* \*

■ **Par. 3.** Section 301.6103(j)(1)–1T is added to read as follows:

**§ 301.6103(j)(1)–1T Disclosures of return information to officers and employees of the Department of Commerce for certain statistical purposes and related activities (temporary).**

(a) [Reserved]. For further guidance, see § 301.6103(j)(1)–1(a).

(b) Disclosure of return information reflected on returns to officers and employees of the Bureau of the Census.

(1) Officers or employees of the Internal Revenue Service will disclose the following return information reflected on returns of individual taxpayers to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting and preparing, as authorized by chapter 5 of title 13, United States Code, intercensal estimates of population and income for all geographic areas included in the population estimates program and demographic statistics programs, censuses, and related program evaluation:

(i) Taxpayer identity information (as defined in section 6103(b)(6) of the

Internal Revenue Code), validity code with respect to the taxpayer identifying number (as described in section 6109), and taxpayer identity information of spouse and dependents, if reported.

(ii) Location codes (including area/district office and campus/service center codes).

(iii) Marital status.

(iv) Number and classification of reported exemptions.

(v) Wage and salary income.

(vi) Dividend income.

(vii) Interest income.

(viii) Gross rent and royalty income.

(ix) Total of—

(A) Wages, salaries, tips, etc.;

(B) Interest income;

(C) Dividend income;

(D) Alimony received;

(E) Business income;

(F) Pensions and annuities;

(G) Income from rents, royalties,

partnerships, estates, trusts, etc.;

(H) Farm income;

(I) Unemployment compensation; and

(J) Total Social Security benefits.

(x) Adjusted gross income.

(xi) Type of tax return filed.

(xii) Entity code.

(xiii) Code indicators for Form 1040, Form 1040 (Schedules A, C, D, E, F, and SE), and Form 8814.

(xiv) Posting cycle date relative to filing.

(xv) Social Security benefits.

(xvi) Earned Income (as defined in section 32(c)(2)).

(xvii) Number of Earned Income Tax Credit-eligible qualifying children.

(b)(2) [Reserved]. For further guidance, see § 301.6103(j)(1)–1(b)(2).

(b)(3) Officers or employees of the Internal Revenue Service will disclose the following business related return information reflected on returns of taxpayers to officers and employees of the Bureau of the Census for purposes of, but only to the extent necessary in, conducting and preparing, as authorized by chapter 5 of title 13, United States Code, demographic and economic statistics programs, censuses, and surveys. (The “returns of taxpayers” include, but are not limited to: Form 941; Form 990 series; Form 1040 series and Schedules C and SE; Form 1065 and all attending schedules and Form 8825; Form 1120 series and all attending schedules and Form 8825; Form 851; Form 1096; and other business returns, schedules and forms that the Internal Revenue Service may issue.):

(i) Taxpayer identity information (as defined in section 6103(b)(6)) including parent corporation, shareholder, partner, and employer identity information.

(ii) Gross income, profits, or receipts.

(iii) Returns and allowances.

(iv) Cost of labor, salaries, and wages.

(v) Total expenses or deductions.

(vi) Total assets.

(vii) Beginning- and end-of-year inventory.

(viii) Royalty income.

(ix) Interest income, including portfolio interest.

(x) Rental income, including gross rents.

(xi) Tax-exempt interest income.

(xii) Net gain from sales of business property.

(xiii) Other income.

(xiv) Total income.

(xv) Percentage of stock owned by each shareholder.

(xvi) Percentage of capital ownership of each partner.

(xvii) Principal industrial activity code, including the business description.

(xviii) Consolidated return indicator.

(xix) Wages, tips, and other compensation.

(xx) Social Security wages.

(xxi) Deferred wages.

(xxii) Social Security tip income.

(xxiii) Total Social Security taxable earnings.

(xxiv) Gross distributions from employer-sponsored and individual retirement plans from Form 1099-R.

(b)(4) through (b)(6) [Reserved]. For further guidance, see § 301.6103(j)(1)–1(b)(4) through (b)(6).

(c) through (d) [Reserved]. For further guidance, see § 301.6103(j)(1)–1(c) and (d).

(e) *Effective date.* This section is applicable to disclosures to the Bureau of the Census on March 10, 2005.

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

Approved: February 26, 2005.

**Eric Solomon,**

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

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## DEPARTMENT OF JUSTICE

### 28 CFR Parts 67 and 83

[Docket No. OJP (OJP)–1306; AG Order No. 2759–2005]

RIN 1121–AA57

### Government-Wide Debarment and Suspension (Nonprocurement) and Government-Wide Requirements for Drug-Free Workplace Grants

AGENCY: Department of Justice.

**ACTION:** Final rule.

**SUMMARY:** The Department of Justice is finalizing without change the interim final rule with request for comments published at 68 FR 66534, on November 26, 2003. The interim final rule implemented changes to the government-wide nonprocurement debarment and suspension common rule (NCR) and the associated rule on drug-free workplace requirements. The NCR sets forth the common policies and procedures that Federal Executive branch agencies must use in taking suspension or debarment actions. It also establishes procedures for participants and Federal agencies in entering covered transactions.

**DATES:** This final rule is effective April 11, 2005.

**FOR FURTHER INFORMATION CONTACT:** Linda Fallowfield, Attorney Advisor, Office of the General Counsel, Office of Justice Programs, Department of Justice, 810 7th Street, NW., Washington, DC 20531. Telephone: (202) 305-2534. (This is not a toll-free number.) E-mail: [Linda.Fallowfield@usdoj.gov](mailto:Linda.Fallowfield@usdoj.gov).

**SUPPLEMENTARY INFORMATION:** On November 26, 2003, at 68 FR 65534, a number of Federal agencies jointly published a final government-wide nonprocurement debarment and suspension common rule (NCR). At that time, because the Department of Justice (the Department) had not previously proposed changes to the NCR along with the other participating agencies, the Department adopted the NCR on an interim final basis. This interim final rule also separated the Department's drug-free workplace requirements from the uniform requirements on debarment and suspension. The Department did not receive any comments and is now finalizing without change the common rule it adopted on November 26, 2003.

The NCR promotes consistency within the Federal Government and provides uniform requirements for debarment and suspension by Executive branch agencies to protect assistance, loans, benefits, and other nonprocurement activities from waste, fraud, abuse, and poor performance, similar to the system used for Federal procurement activities under Subpart 9.4 of the Federal Acquisition Regulations (FAR). Drug-free workplace requirements were moved from 28 CFR part 67 to 28 CFR part 83. This places the requirements nearer other requirements used predominantly by award officials.

## Regulatory Certifications

### *Executive Order 12866*

This regulation has been drafted and reviewed in accordance with Executive Order 12866, "Regulatory Planning and Review," section 1(b), Principles of Regulation. The Department has determined that this rule is a "significant regulatory action" under Executive Order 12866, section 3(f), Regulatory Planning and Review, and accordingly this rule has been reviewed by the Office of Management and Budget.

### *Executive Order 13132*

This regulation will not have substantial direct effects on the States, on the relationship between the national government and the States, or on distribution of power and responsibilities among the various levels of government. Therefore, in accordance with Executive Order 13132, it is determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

### *Regulatory Flexibility Act*

The Attorney General, in accordance with the Regulatory Flexibility Act (5 U.S.C. 605(b)), has reviewed this regulation, and by approving it, certifies that this regulation will not have a significant economic impact on a substantial number of small entities for the following reasons: this rule addresses Federal agency procedures for suspension and debarment, and it clarifies current requirements under the Nonprocurement Common Rule for Debarment and Suspension by reorganizing information and presenting that information in a plain language, question-and-answer format.

### *Unfunded Mandates Act of 1995*

This rule will not result in the expenditure by State, local, and tribal governments, in the aggregate, or by the private sector, of \$100,000,000 or more in any one year, and it will not significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

### *Paperwork Reduction Act*

This rule does not impose additional reporting or recordkeeping requirements under the Paperwork Reduction Act of 1995 (44 U.S.C. Chapter 35).

## *Small Business Regulatory Enforcement Fairness Act of 1996*

This rule is not a major rule as defined by section 251 of the Small Business Regulatory Enforcement Fairness Act of 1996. 5 U.S.C. 804. This rule will not result in: an annual effect on the economy of \$100,000,000 or more; a major increase in costs or prices; significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based companies to compete with foreign-based companies in domestic and export markets.

## List of Subjects

### *28 CFR Part 67*

Administrative practice and procedure, Government contracts, Grant programs, Loan programs, Reporting and recordkeeping requirements, Technical assistance, Drug abuse.

### *28 CFR Part 83*

Administrative practice and procedure, Drug abuse, Grant programs, Reporting and recordkeeping requirements.

■ Accordingly, the interim final rule amending 28 CFR Parts 67 and 83, which was published at 68 FR 66534 on November 26, 2003, is adopted as a final rule without change.

Dated: March 7, 2005.

**Alberto R. Gonzales,**

*Attorney General.*

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## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 635

[I.D. 030405B]

#### Atlantic Highly Migratory Species; Bluefin Tuna Fisheries

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Closure.

**SUMMARY:** NMFS has determined that the available Angling category Atlantic bluefin tuna (BFT) quota for the 2004 fishing year (June 1, 2004 May 31, 2005) is projected to be reached by March 11, 2005. Therefore, the Angling category BFT fishery will close, coastwide, effective March 11, 2005. This action is