as a result of this proposed rule would be less than two percent, or an estimated $37,151.00, of the estimated total $1,857,560.00 cost to all steel importers to process the on-line automatic licenses. These calculations were based on an hourly pay rate of $20.00 multiplied by the estimated 92,878 total annual burden hours. Based on the current patterns of license applications, the vast majority of the licenses are applied for by large companies. The approximate cost of a single license is less than 10 minutes of the applicant's time and this is reduced if applicants use templates or the electronic data interface for multiple licenses. This amounts to an average cost per license of $3.33.

This proposed rule contains collection-of-information requirements subject to review and approval by the Office of Management and Budget (OMB) under the Paperwork Reduction Act (PRA).

These requirements have been approved by OMB (OMB No.: 0625–0245; Expiration Date: 1/31/2018). Public reporting for this collection of information is estimated to be less than 10 minutes per response, including the time for reviewing instructions, and completing and reviewing the collection of information.

Paperwork Reduction Act Data

OMB Number: 0625–0245.

ITA Number: ITA–4141P.

Type of Review: Regular Submission.

Affected Public: Business or other for-profit.

Estimated Number of Registered Users: 3,500.

Estimated Time per Response: Less than 10 minutes.

Estimated Total Annual Burden Hours: 92,878 hours.

Estimated Total Annual Costs: $0.00.

Notwithstanding any other provision of law, no person is required to respond to nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number.

Executive Order 12866

This rule has been determined to be not significant for purposes of Executive Order 12866.

Executive Order 13132

This rule does not contain policies with federalism implications as that term is defined in EO 13132.

List of Subjects in 19 CFR Part 360

Administrative practice and procedure, Business and industry, Imports, Reporting and recordkeeping requirements, Steel.

Dated: October 4, 2016.

Ken Hyatt,

Acting Under Secretary for International Trade.

For the reasons discussed above, we propose amending 19 CFR part 360 as follows:

PART 360—STEEL IMPORT MONITORING AND ANALYSIS SYSTEM

■ 1. The authority citation for part 360 continues to read as follows:

Authority: 13 U.S.C. 301(a) and 302.

■ 2. Section 360.105 is revised to read as follows.

§ 360.105 Duration of the steel import licensing requirement.

The licensing program will be in effect through March 21, 2022, but may be extended upon review and notification in the **Federal Register** prior to this expiration date. Licenses will be required for all subject imports entered during this period, even if the entry summary documents are not filed until after the expiration of this program. The licenses will be valid for 10 business days after the expiration of this program to allow for the final filing of required Customs documentation.

[FR Doc. 2016–24649 Filed 10–12–16; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF JUSTICE

Drug Enforcement Administration

21 CFR Part 1308

[Docket No. DEA–442W]

Withdrawal of Notice of Intent to Temporarily Place Mitragynine and 7-Hydroxymitragynine Into Schedule I

AGENCY: Drug Enforcement Administration, Department of Justice.

ACTION: Withdrawal of Notice of Intent; Solicitation of Comments.

SUMMARY: On August 31, 2016, the Drug Enforcement Administration (DEA) published in the **Federal Register** a notice of intent to temporarily place mitragynine and 7-hydroxymitragynine, which are the main psychoactive constituents of the plant Mitragyna speciosa, also referred to as kratom, into schedule I pursuant to the temporary scheduling provisions of the Controlled Substances Act. Since publishing that notice, DEA has received numerous comments from members of the public challenging the scheduling action and requesting that the agency consider those comments and accompanying information before taking further action. In addition, DEA will receive from the Food and Drug Administration (FDA) a scientific and medical evaluation and scheduling recommendation for these substances, which DEA previously requested.

DEA is therefore taking the following actions: DEA is withdrawing the August 31, 2016 notice of intent; and soliciting comments from the public regarding the scheduling of mitragynine and 7-hydroxymitragynine under the Controlled Substances Act.

DATES: The notice of intent that was published on August 31, 2016 (81 FR 59929) is withdrawn as of October 13, 2016. The comment period will be open until December 1, 2016. All comments for the public record must be submitted electronically or in writing in accordance with the procedures outlined below. Electronic comments must be submitted, and written comments must be postmarked, on or before December 1, 2016. Commenters should be aware that the electronic Federal Docket Management System will not accept comments after 11:59 p.m. Eastern Time on the last day of the comment period. Please note that if you previously submitted a comment via email or regular mail following the August 31, 2016 notice, that comment is being considered by DEA—it is not necessary to resubmit the same comment *unless* you wish to provide additional information, or you wish to have your comment posted for public view in accordance with the instructions provided below.

ADDRESSES: To ensure proper handling of comments, please reference ''Docket No. DEA–442W'' on all correspondence, including any attachments.

• *Electronic comments:* The Drug Enforcement Administration encourages that all comments be submitted electronically through the Federal eRulemaking Portal, which provides the ability to type short comments directly into the comment field on the Web page or attach a file for lengthier comments. Please go to *http://www.regulations.gov* and follow the online instructions at that site for submitting comments. Upon completion of your submission, you will receive a Comment Tracking Number for your comment. Please be aware that submitted comments are not instantaneously available for public view on *Regulations.gov*. If you have

received a Comment Tracking Number, your comment has been successfully submitted and there is no need to resubmit the same comment.

• *Paper comments:* Paper comments that duplicate the electronic submission are not necessary and are discouraged. Should you wish to mail a paper comment *in lieu of* an electronic comment, it should be sent via regular or express mail to: Drug Enforcement Administration, Attn: DEA Federal Register Representative/ODW, 8701 Morrissette Drive, Springfield, Virginia 22152.

FOR FURTHER INFORMATION CONTACT: Michael J. Lewis, Diversion Control Division, Drug Enforcement Administration; Mailing Address: 8701 Morrissette Drive, Springfield, Virginia 22152; Telephone: (202) 598–6812.

SUPPLEMENTARY INFORMATION:

Posting of Public Comments

Please note that all comments received in response to this notice are considered part of the public record. If you previously submitted a comment via email or regular mail following the August 31, 2016 notice, that comment is being considered by DEA—it is not necessary to resubmit the same comment unless you wish to provide additional information, or you wish to have your comment posted for public view in accordance with the instructions provided below.

All comments received in response to this notice of opportunity to comment will, unless reasonable cause is given, be made available by DEA for public inspection online at *http://www.regulations.gov.* Such information includes personal identifying information (such as your name, address, etc.) voluntarily submitted by the commenter. The Freedom of Information Act (FOIA) applies to all comments received. If you want to submit personal identifying information (such as your name, address, etc.) as part of your comment, but do not want it to be made publicly available, you must include the phrase ''PERSONAL IDENTIFYING INFORMATION'' in the first paragraph of your comment. You must also place all of the personal identifying information you do not want made publicly available in the first paragraph of your comment and identify what information you want redacted.

If you want to submit confidential business information as part of your comment, but do not want it to be made publicly available, you must include the phrase ''CONFIDENTIAL BUSINESS INFORMATION'' in the first paragraph of your comment. You must also prominently identify the confidential business information to be redacted within the comment.

Comments containing personal identifying information and confidential business information identified as directed above will generally be made publicly available in redacted form. If a comment has so much personal identifying information or confidential business information that it cannot be effectively redacted, all or part of that comment may not be made publicly available. Comments posted to *http://www.regulations.gov* may include any personal identifying information (such as name, address, and phone number) or confidential business information included in the text of your electronic submission that is not identified as directed above as personal or confidential.

Background

Withdrawal of Notice of Intent

The Controlled Substances Act (CSA) contains a temporary scheduling provision, 21 U.S.C. 811(h), pursuant to which the DEA Administrator [1] may temporarily place a substance in schedule I where he finds that doing so is necessary to avoid an imminent hazard to the public safety. This provision of the CSA requires DEA to publish a notice in the **Federal Register** of its intent to issue a temporary scheduling order at least 30 days before issuing any such order. DEA published such a notice of intent on August 31, 2016, with respect to mitragynine and 7-hydroxymitragynine, which are the main psychoactive constituents of the plant commonly known as kratom. 81 FR 59929.

In response to the notice of intent, DEA received numerous comments from the public on mitragynine and 7-hydroxymitragynine, including comments offering their opinions regarding the pharmacological effects of these substances. To allow consideration of these comments, as well as others received on or before December 1, 2016, DEA has decided to withdraw the August 31, 2016 notice of intent published at 81 FR 59929. DEA has also requested that the FDA expedite its scientific and medical evaluation and scheduling recommendation for these substances, which DEA previously requested in accordance with 21 U.S.C. 811(b).[2]

Accordingly, the August 31, 2016, notice of intent to temporarily place mitragynine and 7-hydroxymitragynine in schedule I is withdrawn. Mitragynine and 7-hydroxymitragynine therefore remain—as has been the case—noncontrolled substances under federal law.[3]

Consideration of Public Comments and FDA's Analysis

With respect to mitragynine and 7-hydroxymitragynine, DEA will consider all public comments received under the above procedures, as well as FDA's scientific and medical evaluation and scheduling recommendation for these substances. Once DEA has received and considered all of this information, DEA will decide whether to proceed with permanent scheduling of mitragynine and 7-hydroxymitragynine, or both permanent and temporary scheduling of these substances.

Permanent Scheduling Process: As the CSA provides, if DEA determines that the medical and scientific facts contained in the FDA scheduling evaluation, along with all other relevant data and information, constitute substantial evidence of potential for abuse to support permanent scheduling of mitragynine and 7-hydroxymitragynine, DEA will publish in the **Federal Register** a notice of proposed rulemaking, which will give interested members of the public an additional opportunity to submit comments and request a hearing.[4] As provided in 21 U.S.C. 811(a), permanent scheduling rules shall be made on the record after opportunity for a hearing pursuant to the rulemaking procedures prescribed by 5 U.S.C. 553, 556, and 557.

Temporary Scheduling Process: The pendency of permanent scheduling proceedings for a substance does not preclude a simultaneous or subsequent order to temporarily control that substance. If DEA finds in light of FDA's scientific and medical evaluation and after consideration of all public

[1] The Attorney General has delegated her functions under the CSA to the DEA Administrator.

[2] Section 811(b) provides that the scientific and medical evaluation and scheduling recommendation shall be conducted by the Secretary of Health and Human Services (HHS). This function has been delegated to the Assistant Secretary for Health. 58 FR 35460 (1993). Within HHS, the FDA has primary responsibility for conducting the evaluation and making the recommendation.

[3] Under some state and local laws, kratom and/or its constituents mitragynine and 7-hydroxymitragynine are currently listed as controlled substances or otherwise subject to control. Nothing in this publication alters the validity of such laws, or any pending state efforts to implement those laws or enact new laws controlling these substances.

[4] In permanent scheduling actions, when DEA reviews the FDA evaluation and scheduling recommendation, the FDA determinations as to scientific and medical matters are binding on DEA. 21 U.S.C. 811(b).

comments and other relevant information that, based on the criteria of section 811(h), temporary placement of mitragynine and 7-hydroxymitragynine in schedule I is necessary to avoid an imminent hazard to the public safety, DEA will follow the statutory procedures for issuing such a temporary scheduling order. As indicated above, before issuing such a temporary scheduling order, DEA would be required to publish in the **Federal Register** a new notice of intent.

Dated: October 6, 2016.

Chuck Rosenberg,

Acting Administrator.

[FR Doc. 2016–24659 Filed 10–12–16; 8:45 am]

BILLING CODE 4410–09–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[REG–108934–16]

RIN 1545–BN38

User Fees for Offers in Compromise

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains proposed amendments to the regulations that provide user fees for offers in compromise. The proposed amendments affect taxpayers who wish to pay their liabilities through offers in compromise. The proposed effective date for these proposed amendments to the regulations is for offers in compromise submitted on or after February 27, 2017. This document also provides a notice of public hearing on these proposed amendments to the regulations.

DATES: Written or electronic comments must be received by November 28, 2016. Outlines of topics to be discussed at the public hearing scheduled for December 16, 2016 at 10:00 a.m. must be received by November 28, 2016.

ADDRESSES: Send submissions to: Internal Revenue Service, CC:PA:LPD:PR (REG–108934–16), Room 5203, Post Office 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:LPD:PR (REG–108934–16), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224 or sent electronically via the Federal eRulemaking Portal at *http://www.regulations.gov* (indicate IRS and REG–108934–16). The public hearing will be held in the Main IR Auditorium beginning at 10:00 a.m. in the Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed amendments to the regulations, Maria Del Pilar Austin at (202) 317–5437; concerning submissions of comments, the hearing, or to be placed on the building access list to attend the hearing, Regina Johnson, at (202) 317–6901; concerning cost methodology, Eva Williams, at (202) 803–9728 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed regulations that would amend § 300.3 of the User Fee Regulations (26 CFR part 300), which provides for a user fee applicable to offers in compromise under section 7122 of the Internal Revenue Code (Code).

Section 7122(a) provides the Secretary the authority to compromise any civil or criminal case arising under the internal revenue laws, prior to the referral of that case to the Department of Justice. Section 7122(d)(1) requires the IRS to prescribe guidelines for officers and employees of the IRS to determine whether an offer in compromise is adequate and should be accepted to resolve a dispute. Those guidelines can generally be found in § 301.7122–1. Under those guidelines, an offer in compromise may be accepted if there is doubt as to liability, if there is doubt as to collectability, or if acceptance will promote effective tax administration. See § 301.7122–1(b).

When the IRS receives an offer in compromise, it initially determines whether the taxpayer submitting the offer is eligible for the offer in compromise program and, if the taxpayer is eligible, whether the offer submitted is otherwise processable. Currently, a taxpayer may be ineligible for the offer in compromise program for a number of reasons, including if the taxpayer is in bankruptcy or has not filed all required tax returns. The IRS will return an offer as nonprocessable if the taxpayer is ineligible or if the offer has not been properly submitted.

If the IRS determines the offer in compromise is processable, then except where the offer is made under section 7122(d)(3)(B) relating only to issues of liability and the case is processed without a financial investigation, the IRS investigates and verifies the taxpayer's financial information submitted with the offer to determine whether such a compromise is appropriate before accepting the terms of the offer in compromise. If the IRS initially rejects a processable offer in compromise based on an investigation of the taxpayer's financial position, section 7122(e)(1) provides that the IRS must conduct an independent administrative review of that decision before communicating the rejection to the taxpayer. If the independent administrative review upholds the IRS's initial decision to reject a processable offer in compromise, section 7122(e)(2) provides that the taxpayer is notified of the rejection and has the right to appeal the rejection to the IRS's Appeals Office. When the IRS accepts an offer in compromise, the IRS processes the payments and monitors the taxpayer's compliance with the terms of the offer.

Under § 300.3, the IRS currently charges $186 for processing an offer in compromise, which includes reviewing and monitoring the offer. Under § 300.3(b)(2)(i) and (ii), if a fee is charged and the offer is accepted to promote effective tax administration or accepted based on doubt as to collectability where the IRS has determined that collection of an amount greater than the amount offered would create economic hardship, then the user fee is applied against the amount to be paid under the offer unless the taxpayer requests that it be refunded. Section 300.3(b)(1)(i) and (ii) provide that no fee is charged if an offer is based solely on doubt as to liability, or made by a low-income taxpayer.

Explanation of Provisions

A. Overview

To bring the user fee rate for offers in compromise closer to the full cost to the IRS of providing this taxpayer specific service, the proposed regulations under § 300.3 would increase the user fee for an offer in compromise to $300. The proposed regulations do not modify other portions of the User Fee Regulations regarding offers in compromise, such as § 300.3(b)(1)(i) and (ii) which waive the user fee for offers in compromise submitted by low-income taxpayers and offers in compromise based solely on doubt as to liability. The increased user fee for offers in compromise is proposed to be effective for offers submitted on or after February 27, 2017.

B. User Fee Authority

The Independent Offices Appropriations Act (IOAA) (31 U.S.C.