

return, Preparer C is not required to make additional inquiries to determine each boy's relationship to Q for purposes of the knowledge requirement in paragraph (b)(3) of this section.

(C) *Example 3.* In 2018, R, an 18-year-old taxpayer, engages Preparer D to prepare R's 2017 federal income tax return. R completes Preparer D's standard intake questionnaire and states that R has never been married, has one child, an infant, and that R and R's infant lived with R's parents during part of the 2017 tax year. R also provides Preparer D with a Form W-2 showing that R earned \$10,000 during 2017. R provides no other documents or information showing that R earned any other income during the tax year. Based on the intake sheet and other information that R provides, Preparer D believes that R may be eligible to claim the infant as a qualifying child for the EIC and the CTC. To meet the knowledge requirement in paragraph (b)(3) of this section, Preparer D must make reasonable inquiries to determine whether R is eligible to claim these credits, including reasonable inquiries to verify that R is not a qualifying child of R's parents (which would make R ineligible to claim the EIC) or a dependent of R's parents (which would make R ineligible to claim the CTC), and Preparer D must contemporaneously document these inquiries and the responses.

(D) *Example 4.* Assume the same facts as the facts in *Example 3* of paragraph (b)(3)(ii)(C) of this section. In addition, Preparer D previously prepared the 2017 joint federal income tax return for R's parents. Based on information provided by R's parents, Preparer D has determined that R is not eligible to be claimed as a dependent or as a qualifying child for purposes of the EIC or the CTC on R's parents' return. Therefore, for purposes of the knowledge requirement in paragraph (b)(3) of this section, Preparer D is not required to make additional inquiries to determine that R is not R's parents' qualifying child or dependent.

(D) *Example 5.* In 2019, S engages Preparer E to prepare S's 2018 federal income tax return. During Preparer E's standard intake interview, S states that S has never been married and that S's niece and nephew lived with S for part of the 2018 tax year. Preparer E believes S may be eligible to file as head of household and claim each of these children as a qualifying child for purposes of the EIC and the CTC, but the information furnished to Preparer E is incomplete. To meet the knowledge requirement in paragraph (b)(3) of this section, Preparer E must make reasonable inquiries to determine whether S is eligible to file as head of household and whether each child is a qualifying child for purposes of the EIC and the CTC, including reasonable inquiries about the children's residency, S's relationship to the children, the children's income, the sources of support for the children, and S's contribution to the payment of costs related to operating the household, and Preparer E must contemporaneously document these inquiries and the responses.

(F) *Example 6.* Assume the same facts as the facts in *Example 5* of paragraph (b)(3)(ii)(E) of this section. In addition,

Preparer E knows from prior social interactions with S that the children resided with S for more than one-half of the 2018 tax year and that the children did not provide over one-half of their own support for the 2018 tax year. To meet the knowledge requirement in paragraph (b)(3) of this section, Preparer E must make the same reasonable inquiries to determine whether S is eligible to file as head of household and whether each child is a qualifying child for purposes of the EIC and the CTC as discussed in *Example 5* of this section, and Preparer E must contemporaneously document these inquiries and the responses.

(G) *Example 7.* W engages Preparer F to prepare W's federal income tax return. During Preparer F's standard intake interview, W states that W is 50 years old, has never been married, and has no children. W further states to Preparer F that during the tax year W was self-employed, earned \$10,000 from W's business, and had no business expenses or other income. Preparer F believes W may be eligible for the EIC. To meet the knowledge requirement in paragraph (b)(3) of this section, Preparer F must make reasonable inquiries to determine whether W is eligible for the EIC, including reasonable inquiries to determine whether W's business income and expenses are correct, and Preparer F must contemporaneously document these inquiries and the responses.

(H) *Example 8.* Y, who is 32 years old, engages Preparer G to prepare Y's federal income tax return. Y completes Preparer G's standard intake questionnaire and states that Y has never been married. As part of Preparer G's client intake process, Y provides Preparer G with a copy of the Form 1098-T Y received showing that University M billed \$4,000 of qualified tuition and related expenses for Y's enrollment or attendance at the university and that Y was at least a half-time undergraduate student. Preparer G believes that Y may be eligible for the AOTC. To meet the knowledge requirement in paragraph (b)(3) of this section, Preparer G must make reasonable inquiries to determine whether Y is eligible for the AOTC, as Form 1098-T does not contain all the information needed to determine eligibility for the AOTC or to calculate the amount of the credit if Y is eligible, and contemporaneously document these inquiries and the responses.

- (4) * * *
- (i) * * *

(B) A copy of each completed worksheet required under paragraph (b)(2)(i)(A) of this section (or other record of the tax return preparer's computation permitted under paragraph (b)(2)(i)(B) of this section); and

(C) A record of how and when the information used to complete Form 8867 and the applicable worksheets required under paragraph (b)(2)(i)(A) of this section (or other record of the tax return preparer's computation permitted under paragraph (b)(2)(i)(B) of this section) was obtained by the tax return preparer, including the identity of any person furnishing the information, as

well as a copy of any document that was provided by the taxpayer and on which the tax return preparer relied to complete Form 8867 and/or an applicable worksheet required under paragraph (b)(2)(i)(A) of this section (or other record of the tax return preparer's computation permitted under paragraph (b)(2)(i)(B) of this section).

- * * *
- (c) * * *

(3) The firm disregarded its reasonable and appropriate compliance procedures through willfulness, recklessness, or gross indifference (including ignoring facts that would lead a person of reasonable prudence and competence to investigate) in the preparation of the tax return or claim for refund with respect to which the penalty is imposed.

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(e) *Applicability date.* The rules of this section apply to tax returns and claims for refund for tax years beginning after December 31, 2015, that are prepared on or after December 5, 2016. However, the rules relating to the determination of a taxpayer's eligibility to file as head of household under section 2(b) apply to tax returns and claims for refund for tax years beginning after December 31, 2017, that are prepared on or after November 7, 2018.

§ 1.6695-2T [Removed]

■ **Par. 3.** Section 1.6695-2T is removed.

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

Approved: October 1, 2018.

David J. Kautter,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2018-24411 Filed 11-5-18; 4:15 pm]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 300

RIN 0648-XG515

Fraser River Sockeye Salmon Fisheries; Inseason Orders

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

ACTION: Temporary orders; inseason orders.

SUMMARY: NMFS publishes Fraser River salmon inseason orders to regulate

treaty and non-treaty (all citizen) commercial salmon fisheries in U.S. waters. The orders were issued by the Fraser River Panel (Panel) of the Pacific Salmon Commission (Commission) and subsequently approved and issued by NMFS during the 2018 salmon fisheries within the U.S. Fraser River Panel Area. These orders established fishing dates, times, and areas for the gear types of U.S. treaty Indian and all citizen commercial fisheries during the period the Panel exercised jurisdiction over these fisheries.

DATES: The effective dates for the inseason orders are set out in this document under the heading Inseason Orders.

FOR FURTHER INFORMATION CONTACT: Peggy Mundy at 206-526-4323.

SUPPLEMENTARY INFORMATION: The Treaty between the Government of the United States of America and the Government of Canada concerning Pacific Salmon was signed at Ottawa on January 28, 1985, and subsequently was given effect in the United States by the Pacific Salmon Treaty Act (Act) at 16 U.S.C. 3631-3644.

Under authority of the Act, Federal regulations at 50 CFR part 300, subpart F, provide a framework for the implementation of certain regulations of the Commission and inseason orders of the Commission's Fraser River Panel for U.S. sockeye salmon fisheries in the Fraser River Panel Area.

The regulations close the U.S. portion of the Fraser River Panel Area to U.S. sockeye salmon tribal and non-tribal commercial fishing unless opened by Panel orders that are given effect by inseason regulations published by NMFS. During the fishing season, NMFS may issue regulations that establish fishing times and areas consistent with the Commission agreements and inseason orders of the Panel. Such orders must be consistent with domestic legal obligations and are issued by the Regional Administrator, West Coast Region, NMFS. Official notification of these inseason actions is provided by two telephone hotline numbers described at 50 CFR 300.97(b)(1) and in 84 FR 19005 (May 1, 2018). The inseason orders are published in the **Federal Register** as soon as practicable after they are issued. Due to the frequency with which inseason orders are issued, publication of individual orders is impractical.

Inseason Orders

The following inseason orders were adopted by the Panel and issued for U.S. fisheries by NMFS during the 2018 fishing season. Each of the following

inseason actions was effective upon announcement on telephone hotline numbers as specified at 50 CFR 300.97(b)(1) and in 84 FR 19005 (May 1, 2018); those dates and times are listed herein. The times listed are local times, and the areas designated are Puget Sound Management and Catch Reporting Areas as defined in the Washington State Administrative Code at Chapter 220-22.

Fraser River Panel Order Number 2018-01: Issued 11:40 a.m., July 24, 2018

Treaty Indian Fishery

Areas 4B, 5, and 6C: Open to drift gillnets from 12 p.m. (noon), Friday, July 27, 2018, to 12 p.m. (noon), Tuesday, July 31, 2018.

Fraser River Panel Order Number 2018-02: Issued 11:40 a.m., July 27, 2018

Treaty Indian Fishery

Areas 4B, 5, and 6C: Extend for drift gillnets from 12 p.m. (noon), Tuesday, July 31, 2018, to 12 p.m. (noon), Wednesday, August 1, 2018.

Fraser River Panel Order Number 2018-03: Issued 11:40 a.m., July 31, 2018

Treaty Indian Fishery

Areas 4B, 5, and 6C: Extend for drift gillnets from 12 p.m. (noon), Wednesday, August 1, 2018, to 12 p.m. (noon), Saturday, August 4, 2018.

Areas 6, 7, and 7A: Open to net fishing from 5 a.m., Thursday, August 2, 2018, to 9 a.m., Friday, August 3, 2018, and from 5 a.m., Saturday, August 4, 2018, to 9 a.m., Sunday, August 5, 2018.

All Citizen Fisheries

Areas 7 and 7A: Open to purse seines from 5 a.m. to 9 p.m., Friday, August 3, 2018.

Areas 7 and 7A: Open to gillnets from 8 a.m. to 11:59 p.m. (midnight), Friday, August 3, 2018.

Areas 7 and 7A: Open to reefnets from 5 a.m. to 9 p.m., Monday, August 6, 2018.

Fraser River Panel Order Number 2018-04: Issued 1:25 p.m., August 3, 2018

Treaty Indian Fisheries

Areas 4B, 5, and 6C: Extend for drift gillnets from 12 p.m. (noon), Saturday, August 4, 2018, to 12 p.m. (noon), Wednesday, August 8, 2018.

Areas 6, 7, and 7A: Open to net fishing from 5 a.m., Tuesday, August 7, 2018, to 9 a.m., Thursday, August 9, 2018.

All Citizen Fisheries

Areas 7 and 7A: Open to purse seines from 5 a.m. to 9 p.m., Monday, August 6, 2018.

Areas 7 and 7A: Open to gillnets from 8 a.m. to 11:59 p.m. (midnight), Monday, August 6, 2018.

Areas 7 and 7A: Open to reefnets from 5 a.m. to 9 p.m., Wednesday, August 8, 2018.

Fraser River Panel Order Number 2018-05: Issued 12 p.m., August 7, 2018

Treaty Indian Fisheries

Areas 4B, 5, and 6C: Extend for drift gillnets from 12 p.m. (noon), Wednesday, August 8, 2018, to 12 p.m. (noon), Saturday, August 11, 2018.

Fraser River Panel Order Number 2018-06: Issued 12:05 p.m., August 8, 2018

All Citizen Fisheries

Areas 7 and 7A: Open to purse seines from 5 a.m. to 9 p.m., Thursday, August 9, 2018.

Areas 7 and 7A: Open to gillnets from 8 a.m. to 11:59 p.m. (midnight), Thursday, August 9, 2018.

Areas 7 and 7A: Open to reefnets from 5 a.m. to 9 p.m., Thursday, August 9, 2018.

Fraser River Panel Order Number 2018-07: Issued 1:35 p.m., August 10, 2018

Treaty Indian Fisheries

Areas 4B, 5, and 6C: Extend for drift gillnets from 12 p.m. (noon), Saturday, August 11, 2018, to 12 p.m. (noon), Wednesday, August 15, 2018.

Fraser River Panel Order Number 2018-08: Issued 1:30 p.m., August 14, 2018

Treaty Indian Fisheries

Areas 4B, 5, and 6C: Extend for drift gillnets from 12 p.m. (noon), Wednesday, August 15, 2018, to 12 p.m. (noon), Saturday, August 18, 2018.

Areas 6, 7, and 7A: Open to net fishing from 5 a.m., Wednesday, August 15, 2018, to 9 a.m., Friday, August 17, 2018.

All Citizen Fisheries

Areas 7 and 7A: Open to purse seines from 9 a.m. to 5 p.m., Friday, August 17, 2018.

Areas 7 and 7A: Open to gillnets from 2:30 p.m. to 10:30 p.m., Friday, August 17, 2018.

Areas 7 and 7A: Open to reefnets from 6:30 a.m. to 2:30 p.m., Saturday, August 18, 2018.

Fraser River Panel Order Number 2018-09: Issued 2:05 p.m., August 17, 2018

Treaty Indian Fisheries

Areas 4B, 5, and 6C: Extend for drift gillnets from 12 p.m. (noon), Saturday, August 18, 2018, to 12 p.m. (noon), Wednesday, August 22, 2018.

Fraser River Panel Order Number 2018–10: Issued 1:05 p.m., August 21, 2018

Treaty Indian Fisheries

Areas 4B, 5, and 6C: Extend for drift gillnets from 12 p.m. (noon), Wednesday, August 22, 2018, to 1 p.m., Friday, August 24, 2018.

Areas 6, 7, and 7A: Open to net fishing from 5 a.m. to 1 p.m., Friday, August 24, 2018.

Fraser River Panel Order Number 2018–11: Issued 3:10 p.m., August 23, 2018

Treaty Indian Fisheries

Areas 4B, 5, and 6C: Extend for drift gillnets from 1 p.m. to 11:59 p.m. (midnight), Friday August 24, 2018.

Areas 6, 7, and 7A: Extend for purse seines from 1 p.m. to 9 p.m., Friday, August 24, 2018. Extend for gillnets from 1 p.m. to 11:59 p.m. (midnight), Friday, August 24, 2018.

Fraser River Panel Order Number 2018–12: Issued 12:10 p.m., September 11, 2018

Treaty Indian and All Citizen Fisheries

Areas 4B, 5, 6, 6C, 7, and 7A, excluding the Apex: Relinquish regulatory control effective 11:59 p.m. (midnight), Saturday, September 15, 2018. The Apex is those waters north and west of the Area 7A “East Point Line,” defined as a line projected from the low water range marker in Boundary Bay on the International Boundary through the east tip of Point Roberts in the state of Washington to the East Point light on Saturna Island in the Province of British Columbia.

Classification

The Assistant Administrator for Fisheries NOAA (AA), finds that good cause exists for the inseason orders to be issued without affording the public prior notice and opportunity for comment under 5 U.S.C. 553(b)(B) as such prior notice and opportunity for comments is impracticable and contrary to the public interest. Prior notice and opportunity for public comment is impracticable because NMFS has insufficient time to allow for prior notice and opportunity for public comment between the time the stock abundance information is available to determine how much fishing can be allowed and the time the fishery must open and close in order to harvest the appropriate amount of fish while they are available.

The AA also finds good cause to waive the 30-day delay in the effective date, required under 5 U.S.C. 553(d)(3), of the inseason orders. A delay in the effective date of the inseason orders

would not allow fishers appropriately controlled access to the available fish at that time they are available.

This action is authorized by 50 CFR 300.97, and is exempt from review under Executive Order 12866.

Authority: 16 U.S.C. 3636(b).

Dated: November 2, 2018.

Karen H. Abrams,

Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service.

[FR Doc. 2018–24371 Filed 11–6–18; 8:45 am]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

50 CFR Part 635

[Docket No. 150413357–5999–02]

RIN 0648–XG582

Atlantic Highly Migratory Species; Commercial Aggregated Large Coastal Shark and Hammerhead Shark Management Group Retention Limit Adjustment

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

ACTION: Temporary rule; inseason retention limit adjustment.

SUMMARY: NMFS is adjusting the commercial aggregated large coastal shark (LCS) and hammerhead shark management group retention limit for directed shark limited access permit holders in the Atlantic region from 36 LCS other than sandbar sharks per vessel per trip to 45 LCS other than sandbar sharks per vessel per trip. This action is based on consideration of the regulatory determination criteria regarding inseason adjustments. The retention limit will remain at 45 LCS other than sandbar sharks per vessel per trip in the Atlantic region through the rest of the 2018 fishing season or until NMFS announces via a notice in the **Federal Register** another adjustment to the retention limit or a fishery closure. This retention limit adjustment affects anyone with a directed shark limited access permit fishing for LCS in the Atlantic region.

DATES: This retention limit adjustment is effective on November 6, 2018 through December 31, 2018, or until NMFS announces via a notice in the **Federal Register** another adjustment to the retention limit or a fishery closure, if warranted.

FOR FURTHER INFORMATION CONTACT:

Lauren Latchford, Chanté Davis, or Karyl Brewster-Geisz 301–427–8503; fax 301–713–1917.

SUPPLEMENTARY INFORMATION: Atlantic shark fisheries are managed under the 2006 Consolidated Highly Migratory Species (HMS) Fishery Management Plan (FMP), its amendments, and implementing regulations (50 CFR part 635) issued under authority of the Magnuson-Stevens Fishery Conservation and Management Act (16 U.S.C. 1801 *et seq.*).

Atlantic shark fisheries have separate regional (Gulf of Mexico and Atlantic) quotas for all management groups except those for blue shark, porbeagle shark, pelagic sharks (other than porbeagle or blue sharks), and the shark research fishery for LCS and sandbar sharks. The boundary between the Gulf of Mexico region and the Atlantic region is defined at § 635.27(b)(1) as a line beginning on the East Coast of Florida at the mainland at 25°20.4' N lat., proceeding due east. Any water and land to the north and east of that boundary is considered, for the purposes of setting and monitoring quotas, to be within the Atlantic region. This inseason action only affects the aggregated LCS and hammerhead shark management groups in the Atlantic region.

Under § 635.24(a)(8), NMFS may adjust the commercial retention limits in the shark fisheries during the fishing season. Before making any adjustment, NMFS must consider specified regulatory criteria (see § 635.24(a)(8)(i) through (vi)). After considering these criteria as discussed below, NMFS has concluded that increasing the retention limit of the Atlantic aggregated LCS and hammerhead management groups for directed shark limited access permit holders in the Atlantic region will allow use of available aggregated LCS and hammerhead shark management group quotas and will provide fishermen throughout the region equitable fishing opportunities for the rest of the year. Therefore, NMFS is increasing the commercial Atlantic aggregated LCS and hammerhead shark retention limit in the Atlantic region from 36 to 45 LCS other than sandbar shark per vessel per trip.

NMFS considered the inseason retention limit adjustment criteria listed at § 635.24(a)(8)(i) through (vi), which includes:

- The amount of remaining shark quota in the relevant area, region, or sub-region to date, based on dealer reports.

Based on dealer reports through October 15, 2018, 65.2 metric tons (mt)