

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that these final regulations will not have a significant economic impact on a substantial number of small entities. The final regulations affect all individuals who prepare or assist in preparing all or substantially all of a tax return or claim for refund for compensation. Only individuals, not businesses, can have a PTIN. Thus, the economic impact of these regulations on any small entity generally will be a result of an individual tax return preparer who is required to have a PTIN owning a small business or a small business otherwise employing an individual tax return preparer who is required to have a PTIN. The Treasury Department and the IRS estimate that approximately 800,000 individuals will apply annually for an initial or renewal PTIN. Although the final regulations will likely affect a substantial number of small entities, the economic impact on those entities is not significant. The final regulations will establish a \$21 fee per application or renewal (plus \$14.95 payable to the contractor), which is a reduction from the previously established fee of \$33 (plus \$17 payable to the contractor) per application or renewal and will not have a significant economic impact on a small entity. Accordingly, the Secretary certifies that the rule will not have a significant economic impact on a substantial number of small entities.

Pursuant to section 7805(f), the notice of proposed rulemaking was submitted to the Chief Counsel for the Office of Advocacy of the Small Business Administration for comment on its impact on small business (85 FR 21126). No comments on the notice were received from the Chief Counsel for the Office of Advocacy of the Small Business Administration.

#### Drafting Information

The principal author of these regulations is Michael A. Franklin, Office of the Associate Chief Counsel (Procedure and Administration). Other personnel from the Treasury Department and the IRS participated in the development of the regulations.

#### List of Subjects in 26 CFR Part 300

Reporting and recordkeeping requirements, User fees.

#### Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 300 is amended as follows:

### PART 300—USER FEES

**Paragraph 1.** The authority citation for part 300 continues to read as follows:

**Authority:** 31 U.S.C. 9701.

**Par. 2.** Section 300.12 is amended by revising paragraphs (b) and (d) to read as follows:

**§ 300.13 Fee for obtaining a preparer tax identification number.**

\* \* \* \* \*

(b) *Fee.* The fee to apply for or renew a preparer tax identification number is \$21 per year and is in addition to the fee charged by the contractor.

\* \* \* \* \*

(d) *Applicability date.* This section applies to applications for or renewal of a preparer tax identification number filed on or after August 17, 2020.

**Sunita Lough,**

*Deputy Commissioner for Services and Enforcement.*

Approved:

**David J. Kautter,**

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

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### DEPARTMENT OF THE TREASURY

#### Office of Foreign Assets Control

#### 31 CFR Part 582

#### Nicaragua Sanctions Regulations

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Final rule.

**SUMMARY:** The Department of the Treasury's Office of Foreign Assets Control (OFAC) is amending the Nicaragua Sanctions Regulations to incorporate the Nicaragua Human Rights and Anticorruption Act of 2018 by updating the authority citation and the prohibited transactions and delegation sections. OFAC is also adding a general license authorizing certain United States government activities.

**DATES:** This rule is effective July 17, 2020.

**FOR FURTHER INFORMATION CONTACT:** OFAC: Assistant Director for Licensing, tel.: 202-622-2480; Assistant Director for Regulatory Affairs, tel.: 202-622-4855; or Assistant Director for Sanctions Compliance & Evaluation, tel.: 202-622-2490.

**SUPPLEMENTARY INFORMATION:**

### Electronic Availability

This document and additional information concerning OFAC are available on OFAC's website ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)).

### Background

On September 4, 2019, OFAC issued the Nicaragua Sanctions Regulations, 31 CFR part 582 (84 FR 46440, September 4, 2019) (the "Regulations") to implement Executive Order 13851 of November 27, 2018 ("Blocking Property of Certain Persons Contributing to the Situation in Nicaragua") (E.O. 13851). The regulations were published in abbreviated form for the purpose of providing immediate guidance to the public.

On December 20, 2018, the President signed the Nicaragua Human Rights and Anticorruption Act of 2018 (Pub. L. 115-335; 50 U.S.C. 1701 note) (NHRAA) into law. The NHRAA requires the President to impose targeted sanctions on certain persons, including those that he determines to be responsible for or complicit in, or responsible for ordering, controlling, or otherwise directing, or to have knowingly participated in, directly or indirectly, in or in relation to Nicaragua on or after April 18, 2018: (i) Significant acts of violence or conduct that constitutes a serious abuse or violation of human rights against persons associated with the protests in Nicaragua that began on April 18, 2018; (ii) significant actions or policies that undermine democratic processes or institutions; (iii) acts of significant corruption by or on behalf of the Government of Nicaragua or a current or former official of the Government of Nicaragua; or (iv) the arrest or prosecution of a person primarily because of the person's legitimate exercise of freedom of speech, assembly, or the press.

This rule amends the authority citation of the Regulations and the delegation section of the Regulations at § 582.802 to add the delegation of certain functions with respect to the NHRAA. OFAC is also making certain technical edits to the authority citation of the Regulations to shorten citations to conform with **Federal Register** guidance.

In subpart B of the Regulations, OFAC is expanding existing § 582.201, which relates to prohibited transactions, to specify that the prohibitions in that section include all transactions prohibited pursuant to E.O. 13851, or any further Executive orders issued pursuant to the national emergency declared in E.O. 13851, and any transactions prohibited pursuant to the

NHRAA. OFAC is also making a number of technical and conforming edits in Notes 1 and 2 to § 582.201 related to this change.

Finally, OFAC is incorporating a general license into subpart E that was previously posted only on OFAC's website. This general license, which is being added as new § 582.509, authorizes the U.S. government to engage in certain activities related to Nicaragua.

#### Public Participation

Because the Regulations involve a foreign affairs function, the provisions of Executive Order 12866 and the Administrative Procedure Act (5 U.S.C. 553) requiring notice of proposed rulemaking, opportunity for public participation, and delay in effective date, as well as the provisions of Executive Order 13771, are inapplicable. Because no notice of proposed rulemaking is required for this rule, the Regulatory Flexibility Act (5 U.S.C. 601–612) does not apply.

#### Paperwork Reduction Act

The collections of information related to the Regulations are contained in 31 CFR part 501 (the "Reporting, Procedures and Penalties Regulations"). Pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3507), those collections of information have been approved by the Office of Management and Budget under control number 1505–0164. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number.

#### List of Subjects in 31 CFR Part 582

Administrative practice and procedure, Banks, banking, Blocking of assets, Nicaragua, Penalties, Reporting and recordkeeping requirements, Sanctions.

For the reasons set forth in the preamble, the Department of the Treasury's Office of Foreign Assets Control amends 31 CFR part 582 as follows:

#### PART 582—NICARAGUA SANCTIONS REGULATIONS

- 1. The authority citation for part 582 is revised to read as follows:

**Authority:** 3 U.S.C. 301; 31 U.S.C. 321(b); 50 U.S.C. 1601–1651, 1701–1706; 28 U.S.C. 2461 note; 50 U.S.C. 1705 note; 50 U.S.C. 1701 note; E.O. 13851, 83 FR 61505, 3 CFR, 2018 Comp., p. 884.

#### Subpart B—Prohibitions

- 2. Revise § 582.201 to read as follows:

#### § 582.201 Prohibited transactions.

All transactions prohibited pursuant to Executive Order 13851 of November 27, 2018 (E.O. 13851), or any further Executive orders issued pursuant to the national emergency declared in E.O. 13851, and any transactions prohibited pursuant to the Nicaragua Human Rights and Anticorruption Act of 2018 (Pub. L. 115–335; 50 U.S.C. 1701 note) (NHRAA), are also prohibited pursuant to this part.

**Note 1 to § 582.201:** The names of persons designated pursuant to E.O. 13851, or listed in or designated or identified pursuant to any further Executive orders issued pursuant to the national emergency declared in E.O. 13851, whose property and interests in property therefore are blocked pursuant to this section, are published in the **Federal Register** and incorporated into OFAC's Specially Designated Nationals and Blocked Persons List (SDN List) using the following identifiers: For E.O. 13851: "[NICARAGUA]" and for any further Executive orders issued pursuant to the national emergency declared in E.O. 13851: Using the identifier formulation "[NICARAGUA–E.O. [E.O. number pursuant to which the person's property and interests in property are blocked]]". The names of persons designated or identified pursuant to NHRAA will be incorporated into the SDN list with the identifier "[NICARAGUA–NHRAA]". The SDN List is accessible through the following page on OFAC's website: [www.treasury.gov/sdn](http://www.treasury.gov/sdn). Additional information pertaining to the SDN List can be found in appendix A to this chapter. See § 582.406 concerning entities that may not be listed on the SDN List but whose property and interests in property are nevertheless blocked pursuant to this section.

**Note 2 to § 582.201:** The International Emergency Economic Powers Act (50 U.S.C. 1701–1706), in Section 203 (50 U.S.C. 1702), and the NHRAA, in section 5(d)(1), authorize the blocking of property and interests in property of a person during the pendency of an investigation. The names of persons whose property and interests in property are blocked pending investigation pursuant to this section also are published in the **Federal Register** and incorporated into the SDN List using the following identifiers: For E.O. 13851: "[BPI–NICARAGUA]"; for any further Executive orders issued pursuant to the national emergency declared in E.O. 13851: Using the identifier formulation "[BPI–NICARAGUA–E.O.[E.O. number pursuant to which the person's property and interests in property are blocked pending investigation]]"; for the NHRAA: "[BPI–NHRAA]".

**Note 3 to § 582.201:** Sections 501.806 and 501.807 of this chapter describe the procedures to be followed by persons seeking, respectively, the unblocking of funds that they believe were blocked due to mistaken identity, and administrative reconsideration of their status as persons whose property and interests in property are blocked pursuant to this section.

#### Subpart E—Licenses, Authorizations, and Statements of Licensing Policy

- 3. Add § 582.509 to read as follows:

#### § 582.509 Official Business of the United States Government

All transactions that are for the conduct of the official business of the United States Government by employees, grantees, or contractors thereof are authorized.

#### Subpart H—Procedures

- 4. Revise § 582.802 to read as follows:

#### § 582.802 Delegation of certain authorities by the Secretary of the Treasury.

Any action that the Secretary of the Treasury is authorized to take pursuant to Executive Order 13851 of November 27, 2018, and any further Executive orders relating to the national emergency declared therein, and any action that the Secretary of the Treasury is authorized to take pursuant to Memorandum of May 24, 2019: Delegation of Functions and Authorities under the Nicaragua Human Rights and Anticorruption Act of 2018, May 24, 2019 (published June 13, 2019), may be taken by the Director of OFAC or by any other person to whom the Secretary of the Treasury has delegated authority so to act.

Dated: July 13, 2020.

**Andrea Gacki,**

*Director, Office of Foreign Assets Control.*

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#### DEPARTMENT OF HOMELAND SECURITY

#### Coast Guard

#### 33 CFR Part 165

[Docket Number USCG–2019–0785]

RIN 1625–AA11

#### Regulated Navigation Areas; Harbor Entrances Along the Coast of Northern California

**AGENCY:** Coast Guard, DHS.

**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is establishing Regulated Navigation Areas (RNAs) at the harbor bar entrances to Crescent City Harbor, Humboldt Bay, Noyo River, and Morro Bay. This regulation creates additional safety requirements for recreational and small commercial vessels operating in these areas during periods of hazardous conditions, such as high wind or