

taxpayers to seek expedited consideration of ruling requests if they faced a compelling need related to COVID-19.

Further supporting the relief from compliance and enforcement actions referenced above, the IRS continues to implement processes and procedures, consistent with the direction in section 6 of E.O. 13924, to promote fairness in administrative enforcement and adjudication. As part of its implementation of the Taxpayer First Act, Public Law 116-25, 133 Stat. 981 (TFA), the IRS adopted procedures designed to ensure the independence of the IRS Independent Office of Appeals (Appeals). Appeals is an independent function within the IRS that performs quasi-judicative functions by seeking to resolve a wide variety of disputes regarding enforcement of the Internal Revenue Code in a fair and impartial manner. See 26 U.S.C. 7803(e) (enacted by section 1001 of the TFA). These procedures, mandated by 26 U.S.C. 7803(e)(7)(A), provide most taxpayers with a copy of their administrative examination file prior to any hearing with Appeals. The IRS has also taken steps to ensure the independence of Appeals' determinations by, whenever possible, providing legal advice to Appeals from attorneys in the Office of Chief Counsel working independently from those who may have assisted in developing the case. See 26 U.S.C. 7803(e)(5)(A)(ii). To encourage transparency in the administrative process even before a case reaches Appeals, the IRS created a "Respond Directly" program that directs employees to provide access to open case files without requiring taxpayers to file a formal request under the Freedom of Information Act.

The IRS operates under an extensive regime of statutory provisions that ensure prompt and fair administrative enforcement. As required by section 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998, Public Law 105-206, 112 Stat. 685 (RRA '98), IRS employee performance metrics and compensation structures incentivize excellence, accuracy, integrity, efficiency, and fairness in the application of the law by prohibiting the use of records of tax enforcement results to evaluate employees. RRA '98 also created new collection due process rights that provide notice to taxpayers and an opportunity for independent review by the Office of Appeals, as well as judicial review, of IRS enforcement decisions to file a Notice of Federal Tax Lien or undertake a levy action.

The IRS has also adopted principles that promote fair administrative

enforcement. In a "Taxpayer Bill of Rights,"<sup>6</sup> the IRS has outlined all of the rights provided in the Internal Revenue Code when dealing with the IRS, including the right to be informed, the right to challenge IRS determinations in an independent forum, and the right to a fair and just tax system. The Taxpayer Bill of Rights is prominently displayed as part of IRS Publication 1, Your Rights as a Taxpayer, which is regularly included with IRS correspondence with taxpayers.

The above is just a sample of the numerous actions taken by the IRS thus far to assist taxpayers affected by COVID-19. The IRS will continue to review all temporary actions taken in response to COVID-19, including those outlined above, to determine whether those actions should become permanent to promote economic recovery. The IRS also welcomes comments from taxpayers on additional measures that might assist those affected by the COVID-19 pandemic and further aid in the ongoing economic recovery from the pandemic.

Dated: November 5, 2020.

**Sunita Lough,**

*Deputy Commissioner, Services and Enforcement.*

[FR Doc. 2020-25240 Filed 11-13-20; 4:15 pm]

**BILLING CODE 4830-01-P**

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 52

[WC Docket No. 18-336; Report No. 3159; FRS 17236]

#### Petition for Reconsideration of Action in Proceedings

**AGENCY:** Federal Communications Commission.

**ACTION:** Petition for Reconsideration.

**SUMMARY:** Petition for Reconsideration (Petition) has been filed in the Commission's proceeding by Patrick J. Whittle, on behalf of Communications Equality Advocates.

**DATES:** Oppositions to the Petition must be filed on or before December 2, 2020. Replies to an opposition must be filed on or before December 14, 2020.

**ADDRESSES:** Federal Communications Commission, 445 12th Street SW, Washington, DC 20554.

**FOR FURTHER INFORMATION CONTACT:** Jamie McCoy, Wireline Competition Bureau, (202) 418-2320.

<sup>6</sup> <https://www.irs.gov/taxpayer-bill-of-rights>.

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's document, Report No. 3159, released October 22, 2020. The full text of the Petition can be accessed online via the Commission's Electronic Comment Filing System at: <http://apps.fcc.gov/ecfs/>. The Commission will not send a Congressional Review Act (CRA) submission to Congress or the Government Accountability Office pursuant to the CRA, 5 U.S.C. 801(a)(1)(A), because no rules are being adopted by the Commission.

**Subject:** Implementation of the National Suicide Hotline Improvement Act of 2018, FCC 20-100, published 85 FR 57767, September 16, 2020 in WC Docket No. 18-336. This document is being published pursuant to 47 CFR 1.429(e). See also 47 CFR 1.4(b)(1) and 1.429(f), (g).

*Number of Petitions Filed:* 1.

Federal Communications Commission.

**Marlene Dortch,**

*Secretary, Office of the Secretary.*

[FR Doc. 2020-25247 Filed 11-16-20; 8:45 am]

**BILLING CODE 6712-01-P**

## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### 50 CFR Part 648

[Docket No. 201110-0300; RTID 0648-XX006]

#### Fisheries of the Northeastern United States; Summer Flounder, Scup, and Black Sea Bass 2021 Specifications

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

**ACTION:** Proposed rule; request for comments.

**SUMMARY:** NMFS proposes revised 2021 specifications for the summer flounder, scup, and black sea fisheries. The implementing regulations for the Summer Flounder, Scup, and Black Sea Bass Fishery Management Plan require us to publish specifications for the upcoming fishing year for each of these species and to provide an opportunity for public comment. The proposed specifications are intended to establish allowable harvest levels for these species that will prevent overfishing, consistent with the most recent scientific information.

**DATES:** Comments must be received on or before December 2, 2020.