

Eastern Standard Time, January 22, 2016. The public may register using the following link: <http://newregistration.firstpic.org/rulemaking/index.php> or by calling 1-202-393-6400 (this is not a toll-free number). Through the registration process, attendees will be informed of the acceptable forms of identification to present for admittance to the building. Public attendance may be limited to the space available. Members of the public may make statements during the meetings, to the extent time permits, and file written statements with the committee for its consideration. Written statements should be submitted to the address listed in the **FOR FURTHER INFORMATION CONTACT** section of this document.

### III. Future Committee Meetings

Notices of all future meetings will be published in the **Federal Register**. HUD will make every effort to publish such notices at least 15 calendar days prior to each meeting.

Dated: December 31, 2015.

**Lourdes Castro Ramírez,**

*Principal Deputy Assistant Secretary for Public and Indian Housing.*

[FR Doc. 2016-00185 Filed 1-7-16; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-138344-13]

RIN 1545-BL94

### Substantiation Requirement for Certain Contributions; Withdrawal

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Withdrawal of notice of proposed rulemaking.

**SUMMARY:** This document withdraws proposed regulations that would implement the statutory exception to the “contemporaneous written acknowledgement” requirement for substantiating charitable contribution deductions of \$250 or more. The withdrawal affects persons that make charitable contributions and organizations that receive charitable contributions.

**DATES:** As of January 8, 2016 the notice of proposed rulemaking published on September 17, 2015 (80 FR 55802), is withdrawn.

**FOR FURTHER INFORMATION CONTACT:** Robert Basso at (202) 317-7011 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 170(f)(8)(A) of the Internal Revenue Code provides the statutory requirement that a taxpayer who claims a charitable contribution deduction for any contribution of \$250 or more obtain substantiation in the form of a contemporaneous written acknowledgment (CWA) from the donee organization. However, in section 170(f)(8)(D), Congress provided an exception to the CWA requirement. Under the exception, a CWA is not required if the donee organization files a return on such form and in accordance with such regulations as the Treasury Department may prescribe (donee reporting).

Section 1.170A-13(f) of the Income Tax Regulations provides the rules issued by the Treasury Department and the IRS for substantiating charitable contributions of \$250 or more. See TD 8690 (1997-1 CB 68). When issuing TD 8690 in 1997, the Treasury Department and the IRS specifically declined to issue regulations to implement donee reporting under section 170(f)(8)(D). The IRS has consistently maintained that the section 170(f)(8)(D) exception is not available unless and until the Treasury Department and the IRS issue final regulations prescribing the method for donee reporting. Nevertheless, some taxpayers under examination for their claimed charitable contribution deductions have recently argued that a failure to comply with the CWA requirements of section 170(f)(8)(A) may be cured if the donee organization files an amended Form 990, “Return of Organization Exempt From Income Tax,” that includes the donor’s contribution information. These taxpayers argue that an amended Form 990 constitutes permissible donee reporting under section 170(f)(8)(D), even if the amended Form 990 is submitted to the IRS many years after the purported charitable contribution was made. In response to some donors’ requests, some donee organizations have filed amended Forms 990 attempting to effectuate donee reporting. The Treasury Department and the IRS have concluded that the Form 990 is an unsuitable reporting method for this purpose and may not be used to effectuate donee reporting.

However, in response to the interest by some taxpayers in donee reporting under the statutory exception, the Treasury Department and the IRS proposed regulations to implement a

framework addressing the manner and timing for donee reporting under section 170(f)(8)(D). On September 17, 2015, a notice of proposed rulemaking (REG-138344-13) was published in the **Federal Register** (80 FR 55802). The proposed framework for donee reporting was based on a specific-use information return that would include, among other things, the donor’s name, address, and taxpayer identification number. Similar to other specific-use information returns filed with the IRS, the donor’s taxpayer identification number was required in order to properly associate the donation information with the correct taxpayer. Unlike a CWA, which is not sent to the IRS, the donee reporting information return would be sent to the IRS, which must have a means to store, maintain, and readily retrieve the return information for a specific taxpayer if and when substantiation is required in the course of an examination.

The proposed framework for donee reporting was intended to minimize the reporting burden on donee organizations by making it voluntary, and to protect donor privacy by not using the Form 990 series. In the preamble to the proposed regulations, the Treasury Department and the IRS expressed concern about the potential risk for identity theft with a donee reporting system based on a specific-use information return because donee organizations would be collecting donors’ taxpayer identification numbers and maintaining those numbers for some period of time. The Treasury Department and the IRS requested comments, including specifically on whether additional guidance was necessary regarding the procedures a donee organization should use to mitigate the risk of identity theft of donor information.

The Treasury Department and the IRS received a substantial number of public comments in response to the notice of proposed rulemaking. Many of these public comments questioned the need for donee reporting, and many comments expressed significant concerns about donee organizations collecting and maintaining taxpayer identification numbers for purposes of the specific-use information return. In response to those comments, the Treasury Department and the IRS have decided against implementing the statutory exception to the CWA requirement, and therefore that exception remains unavailable unless and until final regulations are issued prescribing the method for donee reporting. Accordingly, the notice of proposed rulemaking is being withdrawn.

**List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Withdrawal of Notice of Proposed Rulemaking**

Under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG-138344-13) that was published in the **Federal Register** on September 17, 2015 (80 FR 55802) is withdrawn.

**Karen M. Schiller,**

*Acting Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2016-00189 Filed 1-7-16; 8:45 am]

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**GENERAL SERVICES ADMINISTRATION****41 CFR Parts 300-3, 301-11, 301-12, and 301-70**

[FTR Case 2015-304; Docket 2015-0017, Sequence 1]

RIN 3090-AJ56

**Federal Travel Regulation; Updating the Incidental Expenses Definition and the Laundry, Cleaning, and Pressing of Clothing Policy**

**AGENCY:** Office of Government-wide Policy (OGP), General Services Administration (GSA).

**ACTION:** Proposed rule.

**SUMMARY:** GSA is proposing to amend the Federal Travel Regulation (FTR) by updating the definition for incidental expenses to include ATM fees, and by clarifying the policy for laundry, cleaning, and pressing of clothing.

**DATES:** Interested parties should submit comments to the Regulatory Secretariat at one of the addresses shown below on or before March 8, 2016 to be considered in the formation of the final rule.

**ADDRESSES:** Submit comments identified by FTR Case 2015-304 by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Submit comments via the Federal eRulemaking portal by searching for "FTR Case 2015-304." Select the link "Comment Now" that corresponds with "FTR Case 2015-304" and follow the instructions provided at the screen. Please include your name, company name (if any), and "FTR Case 2015-304" on your attached document.
- *Mail:* General Services Administration, Regulatory Secretariat (MVCB), Attn. Ms. Flowers, 1800 F Street NW., Washington, DC 20405.

*Instructions:* Please submit comments only and cite "FTR Case 2015-304", in

all correspondence related to this case. All comments will be posted without change to <http://www.regulations.gov>, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check [www.regulations.gov](http://www.regulations.gov) approximately two to three days after submission to verify posting (except allow 30 days for posting of comments submitted by mail).

**FOR FURTHER INFORMATION CONTACT:** For clarification of content, contact Mr. Cy Greenidge, Program Analyst, Office of Government-wide Policy, at 202-219-2349. Contact the Regulatory Secretariat (MVCB), 1800 F Street NW., Washington, DC 20405, 202-501-4755, for information pertaining to status or publication schedules. Please cite FTR case 2015-304.

**SUPPLEMENTARY INFORMATION:****A. Background**

The FTR currently lists incidental expenses as fees and tips given to porters, baggage carriers, hotel staff, and staff on ships. Including ATM fees in incidental expenses, rather than reimbursing as a miscellaneous expense, will increase the Government's ability to project travel costs, improve cost control, and simplify rules of official travel. Additionally, this proposed rule removes the ambiguity on whether reimbursement of expenses for laundry, cleaning, and pressing of clothing for employees who go on official travel are subject to agency discretion.

**B. Executive Orders 12866 and 13563**

Executive Orders (E.O.s) 12866 and 13563 direct agencies to assess all costs and benefits of available regulatory alternatives, and if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). E.O. 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This proposed rule is not a significant regulatory action, and therefore, was not subject to review under Section 6(b) of E.O. 12866, Regulatory Planning and Review, dated September 30, 1993.

**C. Regulatory Flexibility Act**

This proposed rule would not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.* This proposed rule is also exempt from the Administrative Procedure Act pursuant

to 5 U.S.C. 553(a)(2) because it applies to agency management or personnel.

**D. Paperwork Reduction Act**

The Paperwork Reduction Act does not apply because the proposed changes to the FTR do not impose recordkeeping or information collection requirements, or the collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management and Budget (OMB) under 44 U.S.C. 3501, *et seq.*

**E. Small Business Regulatory Enforcement Fairness Act**

This proposed rule is also exempt from Congressional review prescribed under 5 U.S.C. 801. This proposed rule is not a major rule under 5 U.S.C. 804.

**List of Subjects in 41 CFR Parts 300-3, 301-11, 301-12 and 301-70**

Administrative practices and procedures, Government employees, Travel and transportation expenses.

Dated: December 7, 2015.

**Giancarlo Brizzi,**

*Acting Associate Administrator (M), Office of Government-wide Policy.*

For the reasons set forth in the preamble, pursuant to 5 U.S.C. 5701-5711, GSA proposes to amend 41 CFR parts 300-3, 301-11, 301-12, and 301-70 as set forth below:

**PART 300-3—GLOSSARY OF TERMS**

■ 1. The authority citation for 41 CFR part 300-3 continues to read as follows:

**Authority:** 5 U.S.C. 5707; 40 U.S.C. 121(c); 49 U.S.C. 40118; 5 U.S.C. 5738; 5 U.S.C. 5741-5742; 20 U.S.C. 905(a); 31 U.S.C. 1353; E.O. 11609, as amended, 3 CFR, 1971-1975 Comp. p. 586, Office of Management and Budget Circular No. A-126, revised May 22, 1992.

■ 2. Amend § 300-3.1 in the definition "Per diem allowance" by revising paragraph (c) to read as follows:

**§ 300-3.1 What do the following terms mean?**

\* \* \* \* \*

*Per diem allowance* \* \* \*

(c) *Incidental expenses*—Transaction fees for ATM services, and fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.

\* \* \* \* \*

**PART 301-11—PER DIEM EXPENSES**

■ 3. The authority citation for 41 CFR part 301-11 continues to read as follows:

**Authority:** 5 U.S.C. 5707.

■ 4. Amend § 301-11.31 by removing the first two sentences and adding one