

presentations. FDA will do its best to accommodate requests to speak, and will determine the amount of time allotted to each presenter and the approximate time that each oral presentation is scheduled to begin.

If you need special accommodations because of disability, please contact Indira Hills (see **FOR FURTHER INFORMATION CONTACT**) at least 7 days before the hearing.

A live webcast of this hearing will be viewable at <https://collaboration.fda.gov/dmcdcvtpart15/> on the day of the hearing. A video record of the hearing will be available at the same Web address for 1 year.

V. Comments

Regardless of attendance at the public hearing, interested persons may submit either electronic comments regarding this document to <http://www.regulations.gov> or written comments to the Division of Dockets Management (see **ADDRESSES**). It is only necessary to send one set of comments. Identify comments with the docket number found in brackets in the heading of this document. Received comments may be seen in the Division of Dockets Management between 9 a.m. and 4 p.m., Monday through Friday, and will be posted to the docket at <http://www.regulations.gov>.

VI. Transcripts

As soon as a transcript is available, it will be accessible at <http://www.regulations.gov>. It may be viewed at the Division of Dockets Management (see **ADDRESSES**). A transcript will also be available in either hard copy or on CD-ROM, after submission of a Freedom of Information request. Written requests are to be sent to Division of Freedom of Information (ELEM-1029), Food and Drug Administration, 12420 Parklawn Dr., Element Bldg., Rockville, MD 20857.

Dated: July 8, 2014.

Leslie Kux,

Assistant Commissioner for Policy.

[FR Doc. 2014-16374 Filed 7-14-14; 8:45 am]

BILLING CODE 4164-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

RIN 1545-BL59

[REG-120756-13]

Disclosures of Return Information Reflected on Returns to Officers and Employees of the Department of Commerce for Certain Statistical Purposes and Related Activities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulation.

SUMMARY: In the Rules and Regulations section of this **Federal Register** the IRS is issuing temporary regulations authorizing the disclosure of specified return information to the Bureau of the Census (Bureau) for the design of a decennial census that costs less per housing unit and still maintains high quality results. The temporary regulations are made pursuant to a request from the Secretary of Commerce. These regulations require no action by taxpayers and have no effect on their tax liabilities. Thus, no taxpayers are likely to be affected by the disclosures authorized by this guidance. The text of the temporary regulations published in the Rules and Regulations section of the **Federal Register** serves as the text of these proposed regulations.

DATES: Written and electronic comments and requests for a public hearing must be received by *October 14, 2014*.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-120756-13), Room 5203, Internal Revenue Service, 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-120756-13), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically, via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-120756-13).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Melissa Avrutine, (202) 317-6833; concerning submissions of comments, Oluwafunmilayo Taylor, (202) 317-5179 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to 26 CFR Part 301 relating to section 6103(j)(1)(A) of the Internal Revenue Code (Code). Section 6103(j)(1)(A) authorizes the Secretary of the Treasury to furnish, upon written request by the Secretary of Commerce, such return or return information as the Secretary of Treasury may prescribe by regulation to officers and employees of the Bureau for the purpose of, but only to the extent necessary in, the structuring of censuses and conducting related statistical activities authorized by law. Section 301.6103(j)(1)-1 of the regulations further defines such purposes by reference to 13 U.S.C. chapter 5 and provides an itemized description of the return information authorized to be disclosed for such purposes. This document contains proposed regulations authorizing the disclosure of additional items of return information requested by the Secretary of Commerce. Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR part 301. The text of those temporary regulations serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedures Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the **ADDRESSES** heading. The IRS and Treasury Department request comments on all aspects of the proposed regulations. All comments that are

submitted will be available for public inspection and copying at www.regulations.gov or upon request. A public hearing may be scheduled if requested in writing by any person that timely submits written or electronic comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these proposed regulations is Melissa Avrutine, Office of the Associate Chief Counsel (Procedure and Administration).

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION.

■ **Paragraph 1.** The authority for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 301.6103(j)(1)–1 is amended by adding paragraphs (b)(1)(xviii) through (xx) and (b)(7)(i) through (ix) and revising paragraph (e) to read as follows:

§ 301.6103(j)(1)–1 Disclosures of return information reflected on returns to officers and employees of the Department of Commerce, for certain statistical purposes and related activities.

* * * * *

(b) * * *

(1) * * *

(xviii) through (xx) [The text of proposed amendments to § 301.6103(j)(1)–1(b)(1)(xviii) through (b)(1)(xx) are the same as the text of § 301.6103(j)(1)–1T(b)(1)(xviii) through (b)(1)(xx) published elsewhere in this issue of the **Federal Register**].

* * * * *

(7) * * *

(i) through (ix) [The text of proposed amendments to § 301.6103(j)(1)–1(b)(7)(i) through (b)(7)(ix) are the same as the text of § 301.6103(j)(1)–1T(b)(7)(i) through (b)(7)(ix) published elsewhere in this issue of the **Federal Register**].

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(e) *Effective/applicability date.* Paragraphs (b)(1)(xviii) through (b)(1)(xx) and (b)(7)(i) through (b)(7)(ix) of this section apply to disclosures to

the Bureau of the Census made on or after *July 15, 2014*. For rules that apply to disclosures to the Bureau of the Census before that date, see 26 CFR 301.6103(j)(1)–1 (revised as of April 1, 2013).

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2014–16597 Filed 7–14–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

38 CFR Parts 17, 51, 52 and 59

RIN 2900–AO90

Update to NFPA Standards, Incorporation by Reference

AGENCY: Department of Veterans Affairs.

ACTION: Proposed rule.

SUMMARY: The Department of Veterans Affairs (VA) proposes to amend its regulations incorporating by reference the National Fire Protection Association (NFPA) codes and standards. These codes and standards are referenced in VA regulations concerning community residential care facilities, contract facilities for certain outpatient and residential services, Medical Foster Homes, and State home facilities. To ensure the continued safety of veterans in these facilities, VA would continue to rely upon NFPA codes and standards for VA approval of such facilities. This proposed rulemaking would update our regulations to adhere to more recent NFPA codes and standards.

DATES: Comments must be received by VA on or before September 15, 2014.

ADDRESSES: Written comments may be submitted through <http://www.regulations.gov>; by mail or hand-delivery to the Director, Regulation Policy and Management (02REG), Department of Veterans Affairs, 810 Vermont Avenue NW., Room 1068, Washington, DC 20420; or by fax to (202) 273–9026. Comments should indicate that they are submitted in response to “RIN 2900–AO90—Update to NFPA Standards, Incorporation by Reference.” Copies of comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1068, between the hours of 8:00 a.m. and 4:30 p.m. Monday through Friday (except holidays). Please call (202) 461–4902 for an appointment. (This is not a toll-free number.) In addition, during the comment period, comments may be viewed online through the Federal

Docket Management System (FDMS) at <http://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT:

David Klein, Fire Protection Engineer, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632–7888. (This is not a toll-free number.)

SUPPLEMENTARY INFORMATION: VA

proposes to update its regulations incorporating NFPA codes and standards applicable to community residential care facilities, contract facilities for outpatient and residential treatment services for veterans with alcohol or drug dependence or abuse disabilities, Medical Foster Homes, and State home facilities. VA's regulations that govern these facilities require that these facilities meet certain provisions of the codes and standards published by NFPA. These codes and standards are reviewed and updated by NFPA on a 3-year cycle. In 38 CFR 17.1, VA currently incorporates by reference the NFPA codes and standards cited in §§ 17.63, 17.74, 17.81, and 17.82. VA also relies on NFPA codes and standards in 38 CFR 51.200, 52.200, and 59.130.

The NFPA is a leading advocate for fire prevention and is an authoritative source on public safety and emergency management. The NFPA codes and standards are developed in a process accredited by the American National Standards Institute (ANSI) and conform to the Office of Management and Budget (OMB) Circular A–119. It is important that VA rely upon the most current fire and life safety codes and standards to ensure a safe environment is provided and maintained for veterans. VA has elected to rely upon the codes and standards established by NFPA to provide consistency across the country. By adopting the most current editions of these codes and standards, VA works to ensure veterans reside and receive care in facilities that are safe; ensure there is one set of codes and standards for the design, renovation, and inspection of these facilities; and help maintain high levels of safety by following these codes and standards for community facilities used or approved by VA.

NFPA 101, Life Safety Code, is the primary source document that establishes the safety requirements for newly constructed and existing facilities. NFPA 101 is unique in that it provides a different set of requirements for the same type of facility based on whether the facility is to be newly constructed or already exists.

Chapter 2 of NFPA 101 references other ANSI-accredited, consensus-based codes and standards, including other NFPA Codes and Standards. The