

Background

On August 9, 1985, Congress enacted Public Law 99–87, 99 Stat. 290, which added a new section 3220 to title 39, United States Code. That provision authorized Federal agencies to place photographs and biographical data of missing children on penalty mail in accordance with guidelines promulgated by the Department of Justice. On December 1, 1997, Congress amended the statute to provide that the use of missing children photographs and biographical data on penalty mail would be continued until December 31, 2002.

The Office of Juvenile Justice and Delinquency Prevention (OJJDP) within the Department of Justice is directed by 39 U.S.C. 3220 (a) (1), after consultation with appropriate public and private agencies, to prescribe general guidelines under which penalty mail may be used to assist in the location and recovery of missing children. These guidelines were published on November 8, 1985 (50 FR 46622). In addition, each executive department of the Government of the United States is required by 39 U.S.C. 3220 (a) (2) to promulgate or authorize subunits to promulgate regulations under which penalty mail sent by such departments may be used in conformance with the OJJDP guidelines.

This rule is being promulgated in compliance with 39 U.S.C. 3220 (a)(2) and is in conformance with the OJJDP guidelines. The rule sets forth information on U.S. Postal Service restrictions on the placement of information, “shelf-life” restrictions on the use of missing children information, and other applicable administrative factors.

The IRS will receive photographic and biographical information on missing children through the National Center. The IRS will then give priority to the use of missing children information in mail addressed to members of the public.

The Commissioner has determined that notice and prior public procedure are not required for this regulation because the subject matter of the regulation pertains only to the IRS’s use of penalty mail in the location and recovery of missing children. The regulation does not directly affect the rights and interests of the general public. For these reasons, the rule is to be effective on the date of publication in the Federal Register.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553 (b) of the Administrative Procedure 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 Internal Revenue Code, this statement of procedural rule will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of this statement of procedural rule is Randall Hall, Office of Chief Counsel (General Legal Services). However, other personnel from the IRS participated in its development.

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Adoption of Amendments to the Statement of Procedural Rules

Accordingly, 26 CFR part 601 is amended as follows:

PART 601—STATEMENT OF PROCEDURAL RULES

Paragraph 1. The authority citation for part 601 is revised to read as follows:

Authority: 5 U.S.C. 301 and 552, unless otherwise noted.

Subpart I also issued under 39 U.S.C.

26 CFR 601.901: Missing children shown on penalty mail.

T.D. 8848**DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 601****Use of Penalty Mail in the Location
and Recovery of Missing Children**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Procedural rules.

SUMMARY: This rule establishes the procedures under which the IRS may use penalty mail to aid in the location and recovery of missing children. The IRS can participate in this cause as a result of the Juvenile Justice and Delinquency Prevention Act of 1974. Printing pictures and biographical data of missing children on blank pages of annual tax forms and instructions, taxpayer information publications, and other IRS products will assist the National Center for Missing and Exploited Children (National Center).

DATES: Effective Date: These regulations are effective December 13, 1999

Applicability Date: For dates of applicability of these regulations, see §601.901 (e).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Randall Hall, (202) 283-7900. Concerning the IRS’ forms and publications program, Sandy Kopta, (202) 622-3726 (not toll-free numbers).

3220.

Par. 2. Subpart I, consisting of §601.901, is added to read as follows:

Subpart I—Use of Penalty Mail in the Location and Recovery of Missing Children

§601.901 *Missing children shown on penalty mail.*

(a) *Purpose.* To support the national effort to locate and recover missing children, the Internal Revenue Service (IRS) joins other executive departments and agencies of the Government of the United States in using official mail to disseminate photographs and biographical information on hundreds of missing children.

(b) *Procedures for obtaining and disseminating data.* (1) The IRS shall publish pictures and biographical data related to missing children in domestic penalty mail containing annual tax forms and instructions, taxpayer information publications, and other IRS products directed to members of the

public in the United States and its territories and possessions.

(2) Missing children information shall not be placed on the “Penalty Indicia,” “OCR Read Area,” “Bar Code Read Area,” and “Return Address” areas of letter-size envelopes.

(3) The IRS shall accept photographic and biographical materials solely from the National Center for Missing and Exploited Children (National Center). Photographs that were reasonably current as of the time of the child’s disappearance, or those which have been updated to reflect a missing child’s current age through computer enhancement technique, shall be the only acceptable form of visual media or pictorial likeness used in penalty mail.

(c) *Withdrawal of data.* The shelf life of printed penalty mail is limited to 3 months for missing child cases. The IRS shall follow those guidelines whenever practicable. For products with an extended shelf life, such as those related to filing and paying taxes, the IRS will not print any pictures or biographical data re-

lating to missing children without obtaining from the National Center a waiver of the 3-month shelf-life guideline.

(d) *Reports and contact official.* IRS shall compile and submit to OJJDP reports on its experience in implementing Public Law 99–87, 99 Stat. 290, as required by that office. The IRS contact person is: Chief, Business Publications Section (or successor office), Tax Forms and Publications Division, Technical Publications Branch, OP:FS:FP:P:3, Room 5613, Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, DC 20224.

(e) *Period of applicability.* This section is applicable December 13, 1999 through December 31, 2002.

Robert E. Wenzel,
*Deputy Commissioner
of Internal Revenue.*

(Filed by the Office of the Federal Register on December 10, 1999, 8:45 a.m., and published in the issue of the Federal Register for December 13,