

individual qualifications for appointment or promotion in the Federal service the disclosure of which would compromise the objectivity or fairness of the testing or examination process.

(i) Foreign Service Institute Records. STATE–14.

(ii) Human Resources Records. STATE–31.

(iii) Information Access Programs Records. STATE–35.

(iv) Records Maintained by the Office of Civil Rights. STATE–09

(v) Security Records. STATE–36.

(7) *Exempt under 5 U.S.C. 552a(k)(7)*. Records contained within the following systems of records are exempt under this section to the extent that they consist of evaluation material used to determine potential for promotion in the armed services, but only to the extent that such disclosure would reveal the identity of a confidential informant.

(i) Overseas Citizens Services Records. STATE–25.

(ii) Human Resources Records. STATE–31.

(iii) Information Access Programs Records. STATE–35.

(iv) Personality Cross-Reference Index to the Secretariat Automated Data Index. STATE–28.

(v) Personality Index to the Central Foreign Policy Records. STATE–29.

#### **Subpart D—Access to Financial Disclosure Reports**

##### **§ 171.30 Purpose and scope.**

This subpart sets forth the process by which persons may request access to public financial disclosure reports filed with the Department in accordance with sections 101 and 103(l) of the Ethics in Government Act of 1978, 5 U.S.C. app. 101 and 103(l), as amended. The retention, public availability, and improper use of these reports are governed by 5 U.S.C. app. 105 and 5 CFR 2634.603. It also sets forth the restrictions on access to confidential financial disclosure reports filed under 5 CFR 2634, Subpart I, in accordance with sections 107(a) of the Ethics in Government Act of 1978, 5 U.S.C. app. 107(a) and 5 CFR 2634.604.

##### **§ 171.31 Requests for Public Financial Disclosure Reports—OGE Form 278**

Requests for access to public financial disclosure reports filed with the Department should be made by submitting the information required by 5 CFR 2634.603(c) or a completed Office of Government Ethics request form, OGE Form 201, to *OGE201Request@state.gov* or the Office of the Assistant Legal Adviser for Ethics and Financial

Disclosure, U.S. Department of State, 2201 C Street NW, Washington, DC 20520. The OGE Form 201 may be obtained by visiting *www.oge.gov* or writing to the address above.

##### **§ 171.32 Denial of Public Access to Confidential Financial Disclosure Reports—OGE Form 450**

No member of the public shall have access to confidential financial disclosure reports filed pursuant to 5 CFR 2634, Subpart I, except pursuant to the order of a Federal court or as otherwise provided under the Privacy Act. See 5 U.S.C. 552a.

**Carrie Cabelka,**

*Assistant Secretary, Bureau of Administration, Department of State.*

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## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

**[REG–100814–19]**

**RIN 1545–BP23**

#### **Meals and Entertainment Expenses Under Section 274; Change of Hearing Date**

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

**ACTION:** Change of date of public hearing on proposed rulemaking.

**SUMMARY:** This document changes the date of a public hearing on proposed regulations that provide guidance under section 274 of the Internal Revenue Code (Code) regarding certain statutory amendments made to section 274 by 2017 legislation.

**DATES:** The public hearing originally scheduled for Tuesday, April 7, 2020, at 10 a.m. is rescheduled for Wednesday, April 29, 2020, at 10 a.m. Outlines of topics to be discussed at the public hearing must be received by April 13, 2020. Written or electronic comments must be received by April 13, 2020.

**ADDRESSES:** The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building.

Send hard copy submissions to CC:PA:LPD:PR (REG–100814–19), Room 5205, Internal Revenue Service,

P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submit electronic submissions via the Federal eRulemaking Portal at *www.regulations.gov* (indicate IRS and REG–100814–19).

#### **FOR FURTHER INFORMATION CONTACT:**

Concerning the proposed regulations, call Patrick Clinton of the Office of Associate Chief Counsel (Income Tax and Accounting), (202) 317–7005; concerning the submission of comments, the hearing, or to be placed on the building access list to attend the hearing, call Regina Johnson, (202) 317–6901 (not toll-free numbers), or email *fdms.database@irs.counsel.treas.gov*.

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking appeared on the **Federal Register** on Wednesday, February 26, 2020 (85 FR 11020), announced that a public hearing on proposed regulations regarding certain statutory amendments made to section 274 by 2017 legislation, would be held on Tuesday, April 7, 2020, beginning at 10 a.m. in the auditorium of the Internal Revenue Service Building at 1111 Constitution Avenue NW, Washington, DC.

The date of the public hearing has been changed. The hearing is now scheduled for Wednesday, April 29, 2020, beginning at 10 a.m. in the auditorium of the Internal Revenue Service at 1111 Constitution Avenue NW, Washington, DC. Outlines of topics to be discussed at the public hearing must be received by April 13, 2020.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

**Martin V. Franks,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

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