

**Addendum to the Memorandum of Agreement  
The Department of the Treasury and the Office of Management and Budget  
Review of Tax Regulations under Executive Order 12866**

December 11, 2020

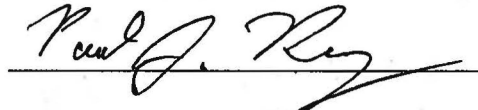
Section 2 of the Memorandum of Agreement of April 11, 2018, between the Department of the Treasury and the Office of Management and Budget, is hereby amended by adding the following, which shall apply to notices of proposed rulemaking submitted for Office of Information and Regulatory Affairs (OIRA) review after today's date, as well as to final rules submitted after today's date for which no notice of proposed rulemaking has been submitted on or before today's date:

“(c) Regulatory impact analyses of tax regulatory actions under this Agreement shall account for transfers (including revenue effects) of tax regulatory actions to the same extent as required under this Agreement for non-revenue effects, consistent with section 6(a)(3) of Executive Order 12866.”



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