

§ 1.21–1 [Corrected]

Par. 2. On page 29851, column 1, § 1.21–1 is amended by revising paragraph (b)(5)(ii) to read as follows:

§ 1.21–1 Expenses for household and dependent care services necessary for gainful employment.

* * * * *

(b) * * *

(5) * * *

(ii) *Custodial parent allowed the credit.* A child to whom this paragraph (b)(5) applies is the qualifying individual of only one parent in any taxable year and is the qualifying child of the custodial parent even if the noncustodial parent may claim the dependency exemption for that child for that taxable year. See section 152(e). The custodial parent is the parent with whom a child shared the same principal place of abode the greater portion of the calendar year. See section 152(e)(4)(A).

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Guy R. Traynor,

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

[FR Doc. E6–10132 Filed 7–5–06; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 602**

[REG–139059–02]

RIN 1545–BB86

Expenses for Household and Dependent Care Services Necessary for Gainful Employment; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of proposed rulemaking.

SUMMARY: This document contains a correction to notice of proposed rulemaking that was published in the **Federal Register** on Wednesday, May 24, 2006 (71 FR 29847) regarding the credit for expenses for household and dependent care services necessary for gainful employment.

FOR FURTHER INFORMATION CONTACT: Sara Shepherd, (202) 622–4960 (not a toll-free call).

SUPPLEMENTARY INFORMATION:**Background**

The notice of proposed rulemaking (REG–139059–02) that is the subject of this correction is under section 21 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG–139059–02) contains an error that may prove to be misleading and is in need of correction.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG–139059–02), that was the subject of FR Doc. E6–7390, is corrected as follows:

1. On page 29848, column 2, in the preamble under the paragraph heading “3. *Special Rule for Children of Separated or Divorced Parents*”, line 4 from the bottom of the paragraph, the language “section 152(e)(3)(A) as the parent with” corrected to read “section 152(e)(4)(A) as the parent with.”

Guy R. Traynor,

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

[FR Doc. E6–10141 Filed 7–5–06; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[REG–148864–03]

RIN 1545–BC93

Disclosure of Return Information to the Bureau of Economic Analysis

AGENCY: Internal Revenue Service (IRS), Treasury.

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

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations regarding additional items of return information disclosable to the Bureau of Economic Analysis (Bureau) of the Department of Commerce for purposes related to measuring economic change in the U.S. national economic accounts. These temporary regulations provide guidance to IRS personnel responsible for disclosing the information. The text of these temporary regulations published in the Rules and Regulations section of this issue of the **Federal Register** serves as the text of the proposed regulations.

DATES: Written and electronic comments and requests for a public hearing must be received by October 4, 2006.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–148864–03), room

5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–148864–03), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at www.irs.gov/regs, or via the Federal eRulemaking Portal at www.regulations.gov (IRS and REG–148864–03).

FOR FURTHER INFORMATION CONTACT:

Concerning submission of comments, Richard A. Hurst at Richard.A.Hurst@irscounsel.treas.gov or (202) 622–7180; concerning the temporary regulations, Joel D. McMahan at (202) 622–4580 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background**

Under section 6103(j)(1), upon written request from the Secretary of Commerce, the Secretary of the Treasury must furnish to the Bureau return information that is prescribed by Treasury regulations for purposes related to measuring economic change in the U.S. national economic accounts. Section 301.6103(j)(1)–1(c) of the regulations provides an itemized description of the return information authorized to be disclosed for this purpose. Periodically, the disclosure regulations are amended to reflect the changing needs of the Bureau for data for its statutorily authorized statistical activities.

This document contains proposed regulations authorizing IRS personnel to disclose additional items of return information that have been requested by the Secretary of Commerce.

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Procedure and Administration Regulations (26 CFR Part 301) relating to Internal Revenue Code (Code) section 6103(j). The temporary regulations contain rules relating to the disclosure of return information reflected on returns to officers and employees of the Department of Commerce for structuring censuses and national economic accounts and conducting related statistical activities authorized by law.

The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the 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. 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 regulations do 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, these proposed regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic and written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed regulations and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Joel D. McMahan, Office of the Associate Chief Counsel (Procedure & Administration), Disclosure and Privacy Law Division.

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 citation for part 301 is amended in part, by adding an entry in numerical order to read as follows:

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

Section 301.6103(j)(1)–1 also issued under 26 U.S.C. 6103(j)(1); * * *

Par. 2. In § 301.6103(j)(1)–1 paragraphs (c) and (f) are revised to read as follows:

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

* * * * *

(c) [The text of this proposed paragraph is the same as the text of § 301.6103(j)(1)–1T(c) published elsewhere in this issue of the **Federal Register**.]

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(f) [The text of this proposed paragraph is the same as the text of § 301.6103(j)(1)–1T(f) published elsewhere in this issue of the **Federal Register**.]

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E6–9555 Filed 7–5–06; 8:45 am]

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ARCHITECTURAL AND TRANSPORTATION BARRIERS COMPLIANCE BOARD

36 CFR Parts 1193 and 1194

[Docket No. 2006–1]

Telecommunications Act Accessibility Guidelines; Electronic and Information Technology Accessibility Standards

AGENCY: Architectural and Transportation Barriers Compliance Board.

ACTION: Notice of establishment; appointment of members; date of first meeting.

SUMMARY: The Architectural and Transportation Barriers Compliance Board (Access Board) has decided to establish an advisory committee to assist it in revising and updating accessibility guidelines for telecommunications products and accessibility standards for electronic and information technology. The Telecommunications and Electronic and Information Technology Advisory Committee (Committee) includes organizations which represent the interests affected by these accessibility guidelines and standards. This notice also announces the time and place of the first Committee meeting, which will be open to the public.

DATES: The first meeting of the Committee is scheduled for September 27, 2006 through September 29, 2006

beginning at 1 p.m. on September 27, and 9 a.m. on the subsequent days. Decisions with respect to future meetings will be made at the first meeting and from time to time thereafter. Notices of future meetings will be published in the **Federal Register**.

ADDRESSES: The first meeting of the Committee will be held at the National Science Foundation, Room II–555, 4201 Wilson Boulevard, Arlington, VA.

FOR FURTHER INFORMATION CONTACT: Timothy Creagan, Office of Technical and Information Services, Architectural and Transportation Barriers Compliance Board, 1331 F Street, NW., suite 1000, Washington, DC 20004–1111. Telephone number (202) 272–0016 (Voice); (202) 272–0082 (TTY). Electronic mail address: creagan@access-board.gov.

SUPPLEMENTARY INFORMATION:

Background

On April 18, 2006, the Architectural and Transportation Barriers Compliance Board (Access Board) published a notice of intent to establish an advisory committee to provide recommendations for revisions and updates to accessibility guidelines for telecommunications products and accessibility standards for electronic and information technology (71 FR 19839; April 18, 2006). The notice identified the interests that are likely to be significantly affected by this rulemaking:

- Federal agencies;
- The telecommunications and electronic and information technology industry, including manufacturers;
- Organizations representing the access needs of individuals with disabilities;
- Representatives from other countries and international standards setting organizations; and
- Other organizations affected by these accessibility guidelines and standards.

For the reasons stated in the notice of intent, the Access Board has determined that establishing the Telecommunications and Electronic and Information Technology Advisory Committee (Committee) is necessary and in the public interest. The Access Board has appointed the following organizations as members to the Committee:

- Adobe Systems, Inc.
- American Association of People with Disabilities
- American Council of the Blind
- American Foundation for the Blind
- Apple Computer, Inc.