

1,450,000 pigs, 14,000,000 turkeys, and 72,000,000 chickens.

* * * * *

§ 516.21 [Amended]

3. Amend § 516.21 by removing paragraph (c).

Dated: January 29, 2008.

Jeffrey Shuren,

Associate Commissioner for Policy.

[FR Doc. E8–5385 Filed 3–17–08; 8:45 am]

BILLING CODE 4160–01–S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–149856–03]

RIN 1545–BD01

Dependent Child of Divorced or Separated Parents or Parents Who Live Apart; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document contains a notice of public hearing on proposed regulations relating to a claim that a child is a dependent by parents who are divorced, legally separated under a decree of separate maintenance, agreement, or who live apart at all times during the last 6 months of the calendar year.

DATES: The public hearing is being held on April 3, 2008, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by March 26, 2008.

ADDRESSES: The public hearing is being held in Room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

Send submissions to: CC:PA:LPD:PR (REG–149856–03), Room 5203, Internal Revenue Service, POB 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–149856–03), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC or sent electronically, via the IRS internet site via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS–REG–149856–03).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Victoria Driscoll (202) 622–4920; concerning

submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Regina Johnson (202) 622–7180 (not toll free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed regulations (REG–149856–03) that was published in the **Federal Register** on Wednesday, May 2, 2007 (72 FR 24192).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by July 31, 2007, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies).

A period of 10 minutes is allotted to each person for presenting oral comments.

After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing.

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.

LaNita Van Dyke,

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

[FR Doc. E8–5451 Filed 3–17–08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–127391–07]

RIN 1545–BH02

Guidance Under Section 664 Regarding the Effect of Unrelated Business Taxable Income on Charitable Remainder Trusts; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG–127391–07) that was

published in the **Federal Register** on Friday, March 7, 2008 (73 FR 12313) providing guidance under Internal Revenue Code section 664 on the tax effect of unrelated business taxable income (UBTI) on charitable remainder trusts.

FOR FURTHER INFORMATION CONTACT: Cynthia Morton at (202) 622–3060 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 664 of the Internal Revenue Code.

Need for Correction

As published, a notice of proposed rulemaking (REG–127391–07) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of a notice of proposed rulemaking (REG–127391–07), which was the subject of FR Doc. E8–4576, is corrected as follows:

1. On page 12314, column 3, in the preamble, under the paragraph heading “Comments and Public Hearing”, line 2 of the second paragraph, the language “for April 11, 2007, at 10 a.m., in the IRS” is corrected to read “for April 11, 2008, at 10 a.m., in the IRS”.

2. On page 12314, column 3, in the preamble, under the paragraph heading “Comments and Public Hearing”, line 8 of the third paragraph, the language “and eight (8) copies by March 28, 2007.” is corrected to read “and eight (8) copies by March 28, 2008.”.

LaNita Van Dyke,

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

[FR Doc. E8–5336 Filed 3–17–08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–151135–07]

RIN 1545–BH39

Multiemployer Plan Funding Guidance

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations under section 432