

who is either clearly identified in the public communication or a candidate for the same Federal office as the only Federal candidate clearly identified in the public communication, and must be made entirely with Federal funds.

**Paragraph (b)—Alternative 3 (The Greater of a Fixed Percentage or a Space or Time Attribution)**

(b) *Attribution.* Each disbursement for a public communication described in paragraph (a) of this section must be made entirely with Federal funds and must be attributed as follows:

(1) Each disbursement must be attributed to the Federal candidate of the political party making the public communication who is either clearly identified in the public communication or a candidate for the same Federal office as the only Federal candidate clearly identified in the public communication, based on the proportion of the space or time, or number of questions or statements, devoted to all clearly identified Federal candidates as compared to the total space or time, or number of questions or statements, devoted to all clearly identified Federal candidates and all generic references to other candidates, but at least 25 or 50 or 75 percent of each disbursement must be attributed to the Federal candidate of the political party making the public communication; and

(2) The portion of each disbursement not attributed to the Federal candidate described in paragraph (b)(1) of this section is not attributable to any other Federal or non-Federal candidate.

(c) *Treatment of disbursements.* The disbursement described in paragraph (b)(1) of this section may be one or a combination of the following:

(1) An in-kind contribution, subject to the limitations of 11 CFR 110.1 or 110.2;

(2) A party coordinated expenditure, subject to the limitations, restrictions, and requirements of 11 CFR part 109, subpart D; or

(3) Reimbursed by the Federal candidate described in paragraph (b)(1) of this section or the authorized committee of such candidate.

Dated: May 3, 2007.

**Robert D. Lenhard,**

*Chairman, Federal Election Commission.*  
[FR Doc. E7-8956 Filed 5-9-07; 8:45 am]

**BILLING CODE 6715-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-156779-06]

RIN 1545-BG27

#### **Determining the Amount of Taxes Paid for Purposes of Section 901; 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 Friday, March 30, 2007 (71 FR 15081) providing guidance relating to the determination of the amount of taxes paid for purposes of section 901.

**FOR FURTHER INFORMATION CONTACT:** Bethany A. Ingwalsen, (202) 622-3850 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The notice of proposed rulemaking (REG-156779-06) that is the subject of this correction is under section 901 of the Internal Revenue Code.

##### **Need for Correction**

As published, this notice of proposed rulemaking (REG-156779-06) contains an error that may prove to be misleading and is in need of clarification.

##### **Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-156779-06), that was the subject of FR Doc. E7-5862, is corrected as follows:

On page 15085, column 3, in the preamble, first full paragraph of the column, under the paragraph heading “3. *Comments and Proposed Regulations*”, lines 1 and 2, the language “The fifth condition is that the counterparty is a person (other than the” is corrected to read “The fifth condition is that the arrangement involves a counterparty. A counterparty is a person (other than the”.

**LaNita Van Dyke,**

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

[FR Doc. E7-8942 Filed 5-9-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF DEFENSE

### Department of the Army

#### 32 CFR Part 571

[Docket No. USA-2007-0017]

RIN 0702-AA57

#### **Recruiting and Enlistments**

**AGENCY:** Department of the Army, DoD.

**ACTION:** Proposed rule; request for comments.

**SUMMARY:** The Department of the Army has revised its regulation that prescribes policies and procedures concerning recruiting and enlistment into the Regular Army and Reserve Components.

**DATES:** Consideration will be given to all comments received by July 9, 2007.

**ADDRESSES:** You may submit comments, identified by 32 CFR Part 571, Docket No. USA-2007-0017 and or RIN 0702-AA57, by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.
- *Mail:* Federal Docket Management System Office, 1160 Defense Pentagon, Washington, DC 20301-1160.

Instructions: All submissions received must include the agency name and docket number or Regulatory Information Number (RIN) for this **Federal Register** document. The general policy for comments and other submissions from members of the public is to make these submissions available for public viewing on the Internet at <http://www.regulations.gov> as they are received without change, including any personal identifiers or contact information.

**FOR FURTHER INFORMATION CONTACT:** Charles Tench, (703) 695-7520.

#### **SUPPLEMENTARY INFORMATION:**

##### **A. Background**

The Administrative Procedure Act, as amended by the Freedom of Information Act, requires publication of certain policies and procedures and other information concerning the Department of the Army in the **Federal Register**. The policies and procedures covered by this part fall into that category. The Army has changed the publications and policies, thus requiring the rules in the **Federal Register** to be updated.

##### **B. Regulatory Flexibility Act**

The Department of the Army has determined that the Regulatory Flexibility Act does not apply because the proposed rule does not have a significant economic impact on a