

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 31**

[REG-146893-02; REG-115037-00; REG-138603-03]

RIN 1545-BB31, 1545-AY38, 1545-BC52

**Treatment of Services Under Section 482 Allocation of Income and Deductions From Intangibles Stewardship Expense****AGENCY:** Internal Revenue Service, Treasury.**ACTION:** Notice of public hearing on proposed rulemaking.

**SUMMARY:** This document contains a notice of public hearing on proposed regulations relating to the treatment of controlled services transactions under section 482.

**DATES:** The public hearing is being held on October 27, 2006, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the hearing by October 6, 2006. Written or electronic comments must be received by October 6, 2006.

**ADDRESSES:** The public hearing is being held in the auditorium of the New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD 20706. Submissions may be sent to: CC:PA:LPD:PR (REG-146893-02; REG-115037-00; REG-138603-03), Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Alternatively, submissions may be sent electronically, via the IRS Internet site at <http://www.irs.gov/regs> or via Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-146983-02, REG-115037-00, and REG-138603-03).

**FOR FURTHER INFORMATION CONTACT:** Concerning submission of comments, the hearing, and/or to be placed on the building access to attend the hearing, Kelly Banks at (202) 622-0392 (not a toll-free number) or by e-mail at [Kelly.d.banks@irs.counsel.treas.gov](mailto:Kelly.d.banks@irs.counsel.treas.gov).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG-146893-02; REG-115037-00; REG-138603-03) that was published in the **Federal Register** on August 4, 2006 (71 FR 44247).

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

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

Guy R. Traynor,

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

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**DEPARTMENT OF THE INTERIOR****Fish and Wildlife Service****50 CFR Part 20**

RIN 1018-AU42

**Migratory Bird Hunting; Proposed Migratory Bird Hunting Regulations on Certain Federal Indian Reservations and Ceded Lands for the 2006-07 Season****AGENCY:** Fish and Wildlife Service, Interior.**ACTION:** Proposed rule.

**SUMMARY:** The U.S. Fish and Wildlife Service (hereinafter, Service or we) proposes special migratory bird hunting regulations for certain Tribes on Federal Indian reservations, off-reservation trust lands, and ceded lands for the 2006-07 migratory bird hunting season.

**DATES:** We will accept all comments on the proposed regulations that are postmarked or received in our office by August 28, 2006.

**ADDRESSES:** Send your comments on these proposals to the Chief, Division of Migratory Bird Management, U.S. Fish and Wildlife Service, Department of the Interior, MS MBSP-4107-ARLSQ, 1849 C Street, NW., Washington, DC 20240, or fax comments to (703) 358-2272. All comments received will become part of the public record. You may inspect comments during normal business hours in room 4107, 4501 N. Fairfax Drive, Arlington, Virginia.

**FOR FURTHER INFORMATION CONTACT:** Ron W. Kokel, Division of Migratory Bird Management, U.S. Fish and Wildlife Service, (703) 358-1714.

**SUPPLEMENTARY INFORMATION:** In the April 11, 2006, **Federal Register** (71 FR 18562), we requested proposals from

Indian Tribes wishing to establish special migratory bird hunting regulations for the 2006-07 hunting season, under the guidelines described in the June 4, 1985, **Federal Register** (50 FR 23467). In this supplemental proposed rule, we propose special migratory bird hunting regulations for 28 Indian Tribes, based on the input we received in response to the April 11, 2006, proposed rule. As described in that document/proposed rule, the promulgation of annual migratory bird hunting regulations involves a series of rulemaking actions each year. This proposed rule is part of that series.

We developed the guidelines for establishing special migratory bird hunting regulations for Indian Tribes in response to tribal requests for recognition of their reserved hunting rights and, for some Tribes, recognition of their authority to regulate hunting by both tribal and nontribal hunters on their reservations. The guidelines include possibilities for:

(1) On-reservation hunting by both tribal and nontribal hunters, with hunting by nontribal hunters on some reservations to take place within Federal frameworks but on dates different from those selected by the surrounding State(s);

(2) On-reservation hunting by tribal members only, outside of the usual Federal frameworks for season dates and length, and for daily bag and possession limits; and

(3) Off-reservation hunting by tribal members on ceded lands, outside of usual framework dates and season length, with some added flexibility in daily bag and possession limits.

In all cases, the regulations established under the guidelines must be consistent with the March 10 to September 1 closed season mandated by the 1916 Convention Between the United States and Great Britain (for Canada) for the Protection of Migratory Birds (Treaty). The guidelines apply to those Tribes having recognized reserved hunting rights on Federal Indian reservations (including off-reservation trust lands) and on ceded lands. They also apply to establishing migratory bird hunting regulations for nontribal hunters on all lands within the exterior boundaries of reservations where Tribes have full wildlife management authority over such hunting or where the Tribes and affected States otherwise have reached agreement over hunting by nontribal hunters on lands owned by non-Indians within the reservation.

Tribes usually have the authority to regulate migratory bird hunting by nonmembers on Indian-owned reservation lands, subject to Service