

**DEPARTMENT OF STATE****22 CFR Part 99****[Public Notice 5539]****RIN: 1400-AC-20****Intercountry Adoption—Reporting on Non-Convention and Convention Adoptions of Emigrating Children****AGENCY:** Department of State.**ACTION:** Proposed rule.

**SUMMARY:** The Department of State (the Department), with the joint review and approval of the Department of Homeland Security (DHS), is proposing a new rule to implement the requirement in the Intercountry Adoption Act of 2000 (the IAA) to establish a Case Registry for, *inter alia*, emigrating children. This proposed rule would impose reporting requirements on adoption service providers, including governmental authorities who provide adoption services, in cases involving adoptions of children who will emigrate from the United States. These reporting obligations apply to all intercountry adoptions, regardless of whether they are covered under the 1993 Hague Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (the Convention). This proposed rule, although issued with the joint review and approval of DHS pursuant to section 303(d) of the IAA, only adds a new section to the Department's Convention regulations; no amendments or additions are made to DHS regulations.

**DATES:** Comments must be received on or before November 13, 2006.

**ADDRESSES:** You may submit comments, identified by docket number State/AR-01/99, by one of the following methods (no duplicates, please):

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *Electronically:* You may submit electronic comments to [adoptionregs@state.gov](mailto:adoptionregs@state.gov). Attachments must be in Microsoft Word.

- *Mail:* U.S. Department of State, CA/OCS/PRI, Adoption Regulations Docket Room, (SA-29), 2201 C Street, NW., Washington, DC 20520.

- *Courier:* U.S. Department of State, CA/OCS/PRI, Adoption Regulations Docket Room, (SA-29), 2201 C Street, NW., Washington, DC 20520. (Because access to the Department of State is not readily available to private individuals without Federal Government identification, do not personally deliver comments to the Department).

*Docket:* Comments received before the close of the comment period will be

available to the public, including any personally identifiable information that is included in a comment. The Department posts comments on its public Web site at: <http://travel.state.gov> or they are available for public inspection by calling Delilia Gibson-Martin at 202-736-9105 for an appointment.

**FOR FURTHER INFORMATION CONTACT:**

Anna Mary Coburn at 202-736-9081. Hearing- or speech-impaired persons may use the Telecommunications Devices for the Deaf (TDD) by contacting the Federal Information Relay Service at 1-800-877-8339.

**SUPPLEMENTARY INFORMATION:****I. Legal Authority**

The Hague Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption, May 29, 1993, S. Treaty Doc. 105-51 (1998); 1870 U.N.T.S. 167 (Reg. No. 31922 (1993)), 32 I.L.M. 1134 (1993); Intercountry Adoption Act of 2000, 42 U.S.C. 14901-14954.

**II. Introduction**

The Convention is a multilateral treaty that provides a framework for the adoption of children habitually resident in one country that is a party to the Convention by persons habitually resident in another country that is also a party to the Convention. The Convention establishes procedures to be followed in these intercountry adoption cases and imposes safeguards to protect the best interests of children. It applies to the United States as both a country of origin (outgoing cases, *i.e.*, where children are emigrating from the United States to a foreign country) and a receiving country (incoming cases, *i.e.*, where children are immigrating to the United States from a foreign country).

The implementing legislation for the Convention is the IAA. The IAA requires the Department and DHS to establish a Case Registry to track all intercountry adoption cases: Convention and non-Convention; emigrating and immigrating cases. It also requires the Department to report certain information about intercountry adoptions to Congress. To implement these responsibilities, the Department is, with the joint review and approval of DHS, promulgating this proposed rule to require adoption service providers who provide adoption services in intercountry adoption cases involving a child emigrating from the United States (including governmental authorities who provide such adoption services) to report certain information to the Department for incorporation into the

Case Registry. These requirements would apply in both Convention and non-Convention cases involving emigrating children. No regulation is being proposed at this time to establish reporting requirements in cases involving children immigrating to the United States (incoming cases), because sufficient information can be collected through other means, primarily the DHS petition process and the immigration visa and issuance process.

Separate regulations implement other aspects of the Convention and the IAA, such as regulations on the accreditation/approval of adoption service providers (ASPs) to perform adoption services in cases covered by the Convention (22 CFR part 96), preservation of Convention records (22 CFR part 98), visa procedures for Convention adoption cases involving immigrating children (regulations to appear at 22 CFR part 42), and certification of Convention adoption proceedings done by U.S. courts (regulations to appear at 22 CFR part 97). Further background on the Convention and the IAA is provided in the Preamble to the Final Rule on the Accreditation and Approval of Agencies and Persons under the IAA, Section I and II, 71 FR 8064-8066 (February 15, 2006) and the Preamble to the Proposed Rule on the Accreditation of Agencies and Approval of Persons under the IAA, Section III and IV, 68 FR 54065-54073 (September 15, 2003).

**III. The Proposed Rule**

This proposed rule establishes reporting requirements for all intercountry adoption cases in which a child is emigrating from the United States. There are three IAA sections relevant to the development of this proposed rule. Section 102(e) of the IAA requires the Department and DHS to establish a Case Registry of all adoptions involving the immigration of children to the United States and emigration of children from the United States regardless of whether the adoption occurs under the Convention. This Case Registry must permit tracking of pending cases and retrieval of information on both pending and closed cases. (As noted previously, this proposed regulation addresses only emigrating (outgoing) cases, and not immigrating (incoming) cases, because the Department can obtain sufficient data on immigrating cases through other means.) Section 303(d) of the IAA requires all adoption service providers, including governmental authorities, who provide adoption services in outgoing cases not subject to the Convention, to file information required under regulations issued to implement

the Case Registry. In addition, section 104 of the IAA requires the Department to submit annual reports to Congress on all intercountry adoptions, which must set forth, among other items, the total number of Convention and non-Convention outgoing cases, the country to which each child immigrated, and the State from which each child emigrated. In summary, these three sections of the IAA—section 102(a) (establishment of Case Registry), section 303(d) (filing with Case Registry regarding non-Convention adoptions), and section 104(b)(2) (annual reports to Congress) provide the Department with the legal authority to collect the data outlined in the proposed rule.

Although the main purpose of the IAA was to implement the Convention, Congress also sought to gather case-specific data on intercountry adoptions. Historically, children involved in outgoing cases did not require adoption-specific Federal services in connection with their departure from the United States and therefore were not identified as such to the Federal government. As noted, in the IAA, Congress mandated the creation of Case Registry to monitor all intercountry adoption cases, including both Convention and non-Convention outgoing cases. The House Committee on International Relations stated in its report on the IAA that “[T]his registry shall be for the purpose of easing administration of [the IAA] and the Convention so that Federal agencies and prospective adoptive parents can determine the status of a particular case and for the purpose of creating a system to track children who leave the United States to be adopted abroad.” (Report of the House Committee on International Relations on the Intercountry Adoption Act, 106th Cong. 2nd Sess., H.R. Rep. No 106–691 (2000)). With this legislative history and the resulting statutory language in mind, the Department has devised a rule that requires reporting of certain case-specific information both to permit tracking and retrieval of information on outgoing cases and to enable the Department to complete its annual reports to Congress. The proposed rule is narrowly crafted to include only those basic items necessary to fulfill these case tracking and reporting functions. Moreover, in the interest of increasing compliance, we have attempted to keep the requirements simple and the number of items to be reported very limited.

#### **Reporting Information on Convention and Non-Convention Outgoing Cases**

Section 99.1 of the proposed regulation defines the term

“Convention” and adopts by reference all other definitions established in 22 CFR 96.2 (Hague accreditation and approval regulation). Section 99.2 of the proposed regulation sets forth the reporting requirements for providers of adoption services in outgoing (emigrating child) adoptions. Note that the term “adoption services” is a defined term in 22 CFR 96.2 and refers to the following six services: (1) Identifying a child for adoption and arranging an adoption; (2) securing the necessary consent to termination of parental rights and to adoption; (3) performing a background study on a child or a home study on a prospective adoptive parent(s), and reporting on such a study; (4) making non-judicial determinations of the best interests of a child and the appropriateness of an adoptive placement for the child; (5) monitoring a case after a child has been placed with prospective adoptive parent(s) until final adoption; (6) when necessary because of disruption before final adoption, assuming custody and providing (including facilitating the provision of) child care or any other social service pending an alternative placement. Post-adoption services are not included within the definition of “adoption services.”

#### **Who Must Report?**

Section 99.2(a) makes clear that any entity that provides adoption services will be required to report under this rule if it is a “reporting provider” in the case, as identified in § 99.2(b). This means that all agencies (whether or not accredited or temporarily accredited), all persons (whether or not approved), all public domestic authorities (a defined term in 22 CFR 96.2 which means an authority operated by a State, local, or tribal government within the United States), and any other providers of adoption services in outgoing adoption cases are potentially required to report under this regulation. To avoid duplicative reporting, and to reduce the burden on all adoption service providers, including public domestic authorities, § 99.2(b) establishes a framework for determining which provider must report in a given case as follows:

*Convention cases.* In an outgoing Convention adoption case involving at least one accredited, temporarily accredited, or approved provider, it is the primary provider, as described in 22 CFR 96.14(a) that must report. In an outgoing Convention adoption in which there is no accredited, temporarily accredited, or approved provider involved, the public domestic authority

performing adoption services in the case must report.

*Non-Convention cases.* In an outgoing non-Convention adoption case, in which there is only one provider of adoption services, that provider must report. As noted above, this provider might be an agency (including an accredited agency or temporarily accredited agency), a person (including an approved person), a public domestic authority, or any other adoption service provider. In cases in which there are two or more providers of adoption services, the reporting provider is the provider that is responsible for child placement as determined by applying factors listed in § 99.2. When multiple providers are involved in a non-Convention case, each provider must use the factors in § 99.2 of the proposed rule to identify whether it is the provider with child placement responsibility and therefore must report the information listed in § 99.2(c) and (d). The language in § 99.2(b)(1) through (4) is similar to the language in 22 CFR 96.14 on how to determine who is the primary provider; however, it has been adapted slightly to replace Convention specific terminology with language appropriate to non-Convention cases.

This proposed rule does not require prospective adoptive parent(s) who are acting on their own behalf, as described in 22 CFR 96.13(d), to report information to the Department, even if they perform adoption services for themselves in an outgoing case. The Department is not including prospective adoptive parent(s) acting on their own behalf as potential reporters because, although they may perform adoption services on their own behalf, they are not providing adoption services to others, and thus section 303(d) of the IAA would not require them to report data to the Department. The Department believes that very few if any outgoing Convention adoption cases will be accomplished entirely by prospective adoptive parent(s) acting alone, since the requirements that must be met to achieve IAA and Convention compliance, as set forth in 22 CFR 97.3, will require the use of an adoption service provider. We also believe that, given the complexity of outgoing intercountry adoptions and the standard requirement of an independent home study, the number of non-Convention cases where there is no adoption service provider at all will be quite limited as well.

#### **What Information Must Be Reported?**

Section 99.2(c) and (d) lists the case-specific information that must be reported to the Department. The

Department has limited the data items to the minimum amount of information it believes necessary to carry out its statutory duties. The regulation divides required reporting into two basic categories: Identifying information that must be reported within 30 days of learning that the case involves emigration of a child from the United States to a foreign country, set forth in § 99.2(c), and milestone information as well as changes to information previously provided that must be reported within 30 days of occurrence, as set forth in § 99.2(d).

In accordance with § 99.2(c), the reporting provider, as identified in § 99.2(b), must provide the following identifying information to the Department within 30 days of learning a case involves emigration of a child from the United States to a foreign country:

- The name, date of birth of child, and place of birth of child;
- The U.S. state from which the child is emigrating;
- The foreign country to which the child is immigrating;
- The U.S. state where the final adoption is taking place, or alternatively, the U.S. State where legal custody for the purpose of adoption is being granted and the foreign country where the final adoption will take place; and
- The name, address, phone number, and other contact information for the reporting provider.

In addition, in accordance with § 99.2(d), the reporting provider must provide any changes to information previously provided, as well as the following milestone information, to the Department within 30 days of occurrence:

- Date on which the case was determined to involve emigration from the United States. (Generally, this date would be the time the U.S. child is matched with foreign adoptive parents.)
- Date of the U.S. final adoption or, alternatively, the date on which custody for purpose of adoption was granted in the United States;
- Date of foreign final adoption if custody for purpose of adoption was granted in the United States, to the extent practicable; and
- Any additional information when requested by the Department in a particular case.

The proposed rule mandates that an adoption service provider report the initial information to the Department within 30 days of identifying that the case involves the emigration of a child from the United States, and subsequently within 30 days of each

milestone or change to previously reported information. The proposed rule does not include details on the mechanics of how and where to report the information listed in § 99.2. The Department plans to post on its Web site instructions to adoption service providers on how and where to send the required basic information on a particular case.

#### The Department and DHS Role

Section 303(d) of the IAA envisioned that DHS and the Department would agree on a rule on reporting requirements needed for the Case Registry. The Department is currently developing the Case Registry and coordinating with DHS on the case-tracking functions for immigrating children. DHS has a substantial role in cases involving immigrating children. On the other hand, DHS is not directly involved in outgoing cases at all. Nevertheless, in keeping with section 303(d) of the IAA, 22 CFR part 99 was jointly reviewed and approved by the Department and DHS. However, the regulation only adds a new part to the Department's regulations at Title 22 of the Code of Federal Regulations. No changes are made to any DHS regulations, nor will the rule appear in Title 8 of the Code of Federal Regulations.

#### IV. Regulatory Review:

##### A. Administrative Procedures Act

In accordance with provisions of the Administrative Procedure Act governing rules promulgated by Federal agencies that affect the public (5 U.S.C. 533), the Department is publishing this proposed rule and inviting public comment. All comments received before the close of business on the comment closing date indicated above will be considered and will be available for examination in the docket. Comments received after the comment closing date will be filed in the docket and will be considered to the extent practicable. A final rule may be published at any time after close of the comment period.

##### B. Regulatory Flexibility Act/Executive Order 13272: Small Business

In accordance with the Regulatory Flexibility Act, 5 U.S.C. 601–612 and Executive Order 13272, section 3(b), the Department of State has evaluated the effects of this proposed action on small entities, and has determined, and hereby certifies, pursuant to 5 U.S.C. 605(b), that it would not have a significant economic impact on a substantial number of small entities. As stated in the final rule for 22 CFR part

96 (71 FR 8064, 8128), the Department estimates that overall there are between 420 and 600 ASPs that may have to comply with the accreditation regulations, all of whom are likely to be small entities. However, overall, the number of outgoing intercountry adoption cases is expected to be very small in comparison with the number of incoming cases. Consequently, there will be very few ASPs who are small entities and who will also be involved in outgoing cases. The proposed rule requires only extremely limited reporting requirements for outgoing cases. Thus, the Department does not believe the economic impact on small entities will be significant; however, the Department welcomes public comment on the rule's impact on small entities and the cost of reporting requirements mandated by the IAA.

##### C. Small Business Regulatory Enforcement Fairness Act of 1996

This rule is not a major rule as defined by 5 U.S.C. 804 for purposes of congressional review of agency rulemaking under the Small Business Regulatory Enforcement Fairness Act of 1996, Public Law 104–121. The rule would not result in an annual effect on the economy of \$100 million or more, a major increase in costs or prices, or significant adverse effects on competition, employment, investment, productivity, or innovation, or on the ability of United States-based companies to compete with foreign-based companies in domestic and export markets.

##### D. The Unfunded Mandates Reform Act of 1995

Section 202 of the Unfunded Mandates Reform Act of 1995 (UFMA), Public Law 104–4; 109 Stat. 48; 2 U.S.C. 1532, generally requires agencies to prepare a statement, including cost-benefit and other analyses, before proposing any rule that may result in an annual expenditure of \$100 million or more by State, local, or tribal governments, or by the private sector. This rule will not result in the expenditure by State, local, or tribal governments, in the aggregate, or by the private sector, of \$100 million or more in any year. Moreover, because this rule will not significantly or uniquely affect small governments, section 203 of the UFMA, 2 U.S.C. 1533, does not require preparation of a small government agency plan in connection with it.

##### E. Executive Order 13132: Federalism

A rule has federalism implications under Executive Order 13132 if it has substantial direct effects on the States,

on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. This regulation will not have such effects, and therefore does not have sufficient federalism implications to require consultations or to warrant the preparation of a federalism summary impact statement under section 6 of Executive Order 13132. The Convention and the IAA do, however, address issues that previously had been regulated primarily at the State level, as discussed in the preamble to the proposed rule on accreditation and approval of agencies and persons, appearing at 68 FR 54064, 54069–54070. These regulations do not create new federalism implications beyond those created by the IAA, and the Department has been careful to limit reporting duties of State, local, and tribal authorities to those necessitated by the IAA. We believe the burden of reporting the proposed information to the Department will be minimal. As with the regulations on accreditation and approval, the Department welcomes comments from State and local agencies and tribal governments on the proposed regulations. We also envision significant outreach and consultation with appropriate State authorities in the ultimate implementation of any regulation on this topic.

#### *F. Executive Order 12866: Regulatory Review*

The Department of State does not consider this rule to be a “significant regulatory action” within the scope of section 3(f)(1) of Executive Order 12866. Nonetheless, the Department has reviewed the rule to ensure its consistency with the regulatory philosophy and principles set forth in the Executive Order.

#### *G. Executive Order 12988: Civil Justice Reform*

The Department has reviewed this rule in light of sections 3(a) and 3(b)(2) of Executive Order 12988 to eliminate ambiguity, minimize litigation, establish clear legal standards, and reduce burden. The Department has made every reasonable effort to ensure compliance with the requirements in Executive Order 12988.

#### *H. The Paperwork Reduction Act (PRA) of 1995*

Under the PRA, 42 U.S.C. 3501 *et seq.*, agencies are generally required to submit to the Office of Management and Budget (OMB) for review and approval information collection requirements imposed on “persons” as defined in the

PRA. Section 503(c) of the IAA exempts from the PRA information collection “for purposes of sections 104, 202(b)(4), and 303(d)” of the IAA “or for use as a Convention record as defined” in the IAA. All information collections that relate to outgoing non-Convention cases will be collections made for the purposes of section 303(d) of the IAA, and thereby exempt. All information collections that relate to outgoing Convention cases will be Convention records as defined in and subject to the preservation requirements of 22 CFR 98, which implements section 401(a) of the IAA. Additionally, the majority of information collection imposed on persons pursuant to this rule, with respect to both Convention and non-Convention cases, will be for the purposes of obtaining information for congressional reports required under section 104 of the IAA. Accordingly, the Department has concluded that the PRA does not apply to information collected from the public under this rule.

#### **List of Subjects in 22 CFR Part 99**

Adoption and foster care; International agreements; Reporting and recordkeeping requirements.

Accordingly, the Department proposes to add new part 99 to title 22 of the CFR, chapter I, subchapter J, to read as follows:

#### **PART 99—REPORTING ON CONVENTION AND NON-CONVENTION ADOPTIONS OF EMIGRATING CHILDREN**

Sec.

99.1 Definitions.

99.2 Reporting requirements for adoptions involving emigrating U.S. children.

99.3 [Reserved].

**Authority:** The Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (done at The Hague, May 29, 1993), S. Treaty Doc. 105–51 (1998); 1870 U.N.T.S. 167 (Reg. No. 31922 (1993)); The Intercountry Adoption Act of 2000, 42 U.S.C. 14901–14954.

##### **§ 99.1 Definitions.**

As used in this part, the term:

(a) *Convention* means the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption done at The Hague on May 29, 1993.

(b) Such other terms as are defined in 22 CFR 96.2 shall have the meaning given to them therein.

##### **§ 99.2 Reporting requirements for adoption cases involving emigrating U.S. children.**

(a) An agency (including an accredited agency and temporarily

accredited agency), person (including an approved person), public domestic authority, or other adoption service provider providing adoption services in a case involving the emigration of a child from the United States must report information to the Secretary in accordance with this section if it is identified as the reporting provider in accordance with paragraph (b) of this section.

(b) In a Convention case in which an accredited agency, temporarily accredited agency, or approved person is providing adoption services, the primary provider is the reporting provider. In any other Convention case, or in a non-Convention case, the reporting provider is the agency, person, public domestic authority, or other adoption service provider that is providing adoption services in the case, if it is the only provider of adoption services. If there is more than one more provider of adoption services in a non-Convention case, the reporting provider is the one that has child placement responsibility, as evidenced by the following factors:

(1) Entering into placement contracts with prospective adoptive parent(s) to provide child referral and placement;

(2) Accepting custody from a birthparent or other legal guardian for the purpose of placement for adoption;

(3) Assuming responsibility for liaison with a foreign government or its designees with regard to arranging an adoption; or

(4) Receiving from or sending to a foreign country information about a child that is under consideration for adoption.

(c) A reporting provider, as identified in paragraph (b) of this section, must report the following identifying information to the Secretary for each outgoing case within 30 days of learning that the case involves emigration of a child from the United States to a foreign country:

(1) Name, date of birth of child, and place of birth of child;

(2) The U.S. State from which the child is emigrating;

(3) The country to which the child is immigrating;

(4) The U.S. State where the final adoption is taking place, or the U.S. State where legal custody for the purpose of adoption is being granted and the country where the final adoption is taking place; and

(5) Its name, address, phone number, and other contact information.

(d) A reporting provider, as identified in paragraph (b) of this section, must report any changes to information previously provided as well as the

following milestone information to the Secretary for each outgoing case within 30 days of occurrence:

(1) Date case determined to involve emigration from the United States (generally the time the U.S. child is matched with foreign adoptive parents);

(2) Date of U. S. final adoption or date on which custody for the purpose of adoption was granted in United States;

(3) Date of foreign final adoption if custody for purpose of adoption was granted in the United States, to the extent practicable; and

(4) Any additional information when requested by the Secretary in a particular case.

#### **§ 99.3 [Reserved]**

Dated: June 15, 2006.

**Maura Harty,**

*Assistant Secretary, Bureau of Consular Affairs, Department of State.*

Dated: August 30, 2006.

**Michael Chertoff,**

*Secretary of Homeland Security, Department of Homeland Security.*

[FR Doc. 06-7526 Filed 9-12-06; 8:45 am]

BILLING CODE 4710-06-P

the subject of this correction is under section 7871 of the Internal Revenue Code.

#### **Need for Correction**

As published, REG-118788-06 contains an error that may prove to be misleading and is in need of clarification.

#### **Correction of Publication**

Accordingly, the publication of the advance notice of proposed rulemaking (REG-118788-06) that were the subject of FR. Doc. E6-12884, is corrected as follows:

On page 45474, preamble, under the caption "**FOR FURTHER INFORMATION CONTACT:**", line 4, the language "Aviva M. Roth, (202) 622-3980 (not toll-)" is corrected to read "Aviva M. Roth, (202) 622-4164 (not toll-)".

**Guy R. Traynor,**

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

[FR Doc. E6-15119 Filed 9-12-06; 8:45 am]

BILLING CODE 4830-01-P

**Federal Register** on Wednesday, August 9, 2006 (71 FR 45474), announced that a public hearing was scheduled for October 6, 2006, at 10 a.m., in the IRS Auditorium (New Carrollton Federal Building), 5000 Ellin Road, Lanham, MD 20706. The subject of the public hearing is under sections 871 and 881 of the Internal Revenue Code.

The public comment period for these regulations expired on August 24, 2006. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Thursday, August 31, 2006, no one has requested to speak. Therefore, the public hearing scheduled for October 6, 2006, is cancelled.

**Guy R. Traynor,**

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

[FR Doc. E6-15127 Filed 9-12-06; 8:45 am]

BILLING CODE 4830-01-P

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

[REG-118788-06]

RIN-1545-BF63

#### **Definition of Essential Governmental Function Under Section 7871 and Limitation to Activities Customarily Performed by States and Local Governments; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to advance notice of proposed rulemaking.

**SUMMARY:** This document corrects an advance notice of proposed rulemaking (REG-118788-06) that was published in the **Federal Register** on Wednesday, August 9, 2006 (71 FR 45474), that applies to Indian tribal governments and to State and local governments that issue bonds for the benefit of Indian tribal governments.

**FOR FURTHER INFORMATION CONTACT:** Aviva M. Roth, (202) 622-4164 (not toll-free numbers).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The advance notice of proposed rulemaking, (REG-118788-06) that is

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

[REG-118775-06]

RIN 1545-BF64

#### **Revisions to Regulations Relating to Repeal of Tax on Interest of Nonresident Alien Individuals and Foreign Corporations Received From Certain Portfolio Debt Investments; Hearing Cancellation**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed regulations under sections 871 and 881 of the Internal Revenue Code relating to the exclusion from gross income of portfolio interest paid to a nonresident alien individual or foreign corporation.

**DATES:** The public hearing, originally scheduled for October 6, 2006, at 10 a.m., is cancelled.

**FOR FURTHER INFORMATION CONTACT:** Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov).

**SUPPLEMENTARY INFORMATION:** A notice of public hearing that appeared in the

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 300**

[REG-145154-05]

RIN 1545-BF68

#### **User Fees Relating to Enrollment; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Proposed rule; correction.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking (REG-145154-05) that was published in the **Federal Register** on Tuesday, August 29, 2006 (71 FR 51179) relating to user fees for the special enrollment examination to become an enrolled agent, the application for enrollment of enrolled agents, and the renewal of this enrollment.

**FOR FURTHER INFORMATION CONTACT:** Matthew Cooper (202) 622-4940 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The correcting amendment that is the subject of this document is under section 9701 of Title 31 of the United States Code.

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

As published, the notice of proposed rulemaking (REG-145154-05) contains