

U.S. post secondary institutions and to pay the cost of such academic coursework in an amount not to exceed \$500. All other au pair participants must complete not less than three semester hours (or their equivalent) of academic credit in formal educational settings at accredited U.S. post-secondary institutions. As a condition of program participation, host family participants must agree to facilitate the enrollment and attendance of au pairs in accredited U.S. post secondary institutions and to pay the cost of such academic coursework in an amount not to exceed \$250.

* * * * *

(o) *Extension of Program.* The Department, in its sole discretion, may approve extensions for au pair participants beyond the initial 12-month program. Applications to the Department for extensions of six, nine or 12 months, must be received by the Department not less than 30 calendar days prior to the expiration of the exchange visitor's initial authorized stay in either the Au Pair or EduCare program (i.e., 30-calendar days prior to the program end date listed on the exchange visitor's SEVIS record, Form DS-2019). The request for an extension beyond the maximum duration of the initial 12-month program must be submitted electronically in the Department of Homeland Security's Student and Exchange Visitor Information System (SEVIS). Supporting documentation must be submitted to the Department of State on the sponsor's organizational letterhead and contain the following information:

(1) Au pair's name, SEVIS identification number, date of birth, the length of the extension period being requested;

(2) Verification that the au pair completed the educational requirements of the initial program; and

(3) Payment of the required non-refundable fee (see 22 CFR 62.90) via Pay.gov.

(p) *Repeat Participation.* Exchange visitors who have participated in the Au Pair Program shall not be eligible for repeat participation.

Dated: January 24, 2006.

Stanley S. Colvin,

Director, Office of Exchange Coordination and Designation, Bureau of Educational and Cultural Affairs, Department of State.

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Parts 19, 24, 25, 26 and 70

[Notice No. 56]

RIN 1513-AB17

Quarterly Excise Tax Filing for Small Alcohol Excise Taxpayers (2005R-441P)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice of proposed rulemaking; cross-reference to temporary rule.

SUMMARY: Elsewhere in this issue of the **Federal Register**, the Alcohol and Tobacco Tax and Trade Bureau is issuing a temporary rule implementing the quarterly excise tax payment procedure contained in section 5061 of the Internal Revenue Code of 1986 as amended by section 11127 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users. In this notice of proposed rulemaking, we are soliciting comments from all interested parties on the regulatory amendments to implement this new payment period. The text of the regulations in the temporary rule published in the Rules and Regulations section of this issue of the **Federal Register** serves as the text of the proposed regulations.

DATES: Comments must be received on or before April 3, 2006.

ADDRESSES: You may send comments to any of the following addresses:

- Director, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Attn: Notice No. 56, P.O. Box 14412, Washington, DC 20044-4412.
- 202-927-8525 (facsimile).
- nprm@ttb.gov (e-mail).
- <http://www.ttb.gov/alcohol/rules/index.htm>. An online comment form is posted with this notice on our Web site.
- <http://www.regulations.gov>. Federal e-rulemaking portal; follow instructions for submitting comments.

You may view copies of any comments we receive about this notice by appointment at the TTB Information Resource Center, 1310 G Street, NW., Washington, DC 20220. To make an appointment, call 202-927-2400. You may also access copies of this notice and any comments online at <http://www.ttb.gov/alcohol/rules/index.htm>.

See the Public Participation section of this document for specific instructions and requirements for submitting comments, and for information on how to request a public hearing.

FOR FURTHER INFORMATION CONTACT: For questions concerning quarterly filing procedures, contact James S. McCoy, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau (513-684-2120); for other questions concerning this document, contact Marjorie Ruhf, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau (202-927-8202 or marjorie.ruhf@ttb.gov).

SUPPLEMENTARY INFORMATION:

Background

In the Rules and Regulations section of this issue of the **Federal Register**, we are publishing a temporary rule setting forth regulatory amendments to implement section 11127 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, Public Law 109-59, 119 Stat. 1144 ("the Act"), signed by President Bush on August 10, 2005. Section 11127 of the Act amended section 5061(d) of the Internal Revenue Code of 1986 (IRC), 26 U.S.C. 5061, to allow certain alcohol excise taxpayers to pay taxes quarterly rather than semimonthly. The Alcohol and Tobacco Tax and Trade Bureau (TTB) is responsible for the administration of the IRC provisions relating to alcohol excise taxes on products removed from domestic production facilities and brought to the United States from Puerto Rico.

The amendment made by section 11127 of the Act applies to "any taxpayer who reasonably expects to be liable for not more than \$50,000 in taxes * * * for the calendar year and who was liable for not more than \$50,000 in such taxes in the preceding calendar year." In such a case the taxpayer must pay the tax no later than the 14th day after the last day of the calendar quarter during which the action giving rise to the tax (that is, withdrawal, removal, entry, and bringing in from Puerto Rico) occurs. The amended statute also provides that the quarterly tax payment procedure does not apply to a taxpayer for any remaining portion of the calendar year following the date on which the aggregate amount of tax due from the taxpayer exceeds \$50,000. If at any point during the year the taxpayer's liability exceeds \$50,000, any tax that has not been paid on that date becomes due on the 14th day after the last day of the semimonthly period in which that date falls. Thus, in effect, a taxpayer whose tax payments exceed the \$50,000 limit during the calendar year is required to revert to the semimonthly payment procedure for the remainder of the year.

The temporary regulations published elsewhere in this issue of the **Federal Register** involve amendments to parts 19, 24, 25, 26, and 70 of the TTB regulations (27 CFR parts 19, 24, 25, 26, and 70). The text of the temporary regulations serves as the text of these proposed regulations. The preamble to the temporary regulations explains the proposed regulations.

Public Participation

Comments Sought

We invite comments from everyone interested. All comments must reference Notice No. 56 and must include your name and mailing address. They must be legible and written in language acceptable for public disclosure. Although we do not acknowledge receipt, we will consider your comments if we receive them on or before the closing date. We regard all comments as originals.

Confidentiality

All comments are part of the public record and subject to disclosure. Do not enclose any material in your comments that you consider confidential or inappropriate for public disclosure.

Submitting Comments

You may submit comments in any of five ways:

- **Mail:** You may send written comments to TTB at the address listed in the **ADDRESSES** section of this document.
- **Facsimile:** You may submit comments by facsimile transmission to 202-927-8525. Faxed comments must:
 - (1) Be on 8.5- by 11-inch paper;
 - (2) Contain a legible, written signature; and
 - (3) Be no more than five pages long. This limitation ensures electronic access to our equipment. We will not accept faxed comments that exceed five pages.
- **E-mail:** You may e-mail comments to nprm@ttb.gov. Comments transmitted by electronic mail must:
 - (1) Contain your e-mail address;
 - (2) Reference Notice No. 56 on the subject line; and
 - (3) Be legible when printed on 8.5- by 11-inch paper.
- **Online form:** We provide a comment form with the online copy of this document on our Web site at <http://www.ttb.gov/alcohol/rules/index.htm>. Select the "Send comments via e-mail" link under Notice No. 56.
- **Federal e-Rulemaking Portal:** To submit comments to us via the Federal e-rulemaking portal, visit <http://www.regulations.gov> and follow the instructions for submitting comments.

You may also write to the Administrator before the comment closing date to ask for a public hearing. The Administrator reserves the right to determine, in light of all circumstances, whether to hold a public hearing.

Public Disclosure

You may view copies of the temporary rule, this document, and any comments we receive by appointment at the TTB Information Center at 1310 G Street, NW., Washington, DC 20220. You may also obtain copies at 20 cents per 8.5- x 11-inch page. Contact the TTB information specialist at the above address or telephone 202-927-2400 to schedule an appointment or to request copies of comments.

For your convenience, we will post the temporary rule, this document, and any comments we receive on the TTB Web site. We may omit voluminous attachments or material that we consider unsuitable for posting. In all cases, the full comment will be available in the TTB Information Center. To access the online copy of this document and the submitted comments, visit <http://www.ttb.gov/alcohol/rules/index.htm>. Select the "View Comments" link under this document's number and title to view the posted comments.

Regulatory Flexibility Act

Although we are issuing this notice of proposed rulemaking, it has been determined that it is not subject to the provisions of 5 U.S.C. 553(b). Because this proposed rule contains no new collections of information, the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) do not apply. This proposed rule decreases the frequency of existing information collections for some businesses, including some small businesses. Pursuant to section 7805(f) of the Internal Revenue Code of 1986, we will submit this notice of proposed rulemaking to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses.

Executive Order 12866

We have 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.

Paperwork Reduction Act

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The collections of information

contained in the regulations amended by this temporary rule have been previously reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 under control numbers 1513-0053, 1513-0083, and 1513-0090. There is a reduction in the reporting or recordkeeping burden under these control numbers resulting from the change from semimonthly to quarterly tax return periods for some small taxpayers. There is no new or revised collection of information imposed by this proposed rule.

Drafting Information

Charles Bacon, Daniel Hiland, and Marjorie Ruhf of the Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, drafted this document. However, other personnel participated in its development.

List of Subjects

27 CFR Part 19

Administrative practice and procedures, Caribbean Basin Initiative, Claims, Electronic funds transfers, Excise taxes, Exports, Gasohol, Imports, Labeling, Liquors, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Research, Security measures, Surety bonds, Vinegar, Virgin Islands, Warehouses.

27 CFR Part 24

Administrative practice and procedure, Claims, Electronic fund transfers, Excise taxes, Exports, Food additives, Fruit juices, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Research, Scientific equipment, Spices and flavoring, Surety bonds, Vinegar, Warehouses, Wine.

27 CFR Part 25

Administrative practice and procedure, Beer, Claims, Electronic funds transfers, Excise taxes, Exports, Labeling, Packaging and containers, Reporting and recordkeeping requirements, Research, Surety bonds.

27 CFR Part 26

Administrative practice and procedure, Alcohol and alcoholic beverages, Caribbean Basin Initiative, Claims, Customs duties and inspection, Electronic funds transfers, Excise taxes, Packaging and containers, Puerto Rico, Reporting and recordkeeping requirements, Surety bonds, Virgin Islands, Warehouses.

27 CFR Part 70

Administrative practice and procedure, Claims, Excise taxes,

Freedom of information, Law enforcement, Penalties, Reporting and recordkeeping requirements, Surety bonds.

Proposed Amendments to the Regulations

For the reasons discussed in the preamble, TTB proposes to amend 27 CFR parts 19, 24, 25, 26, and 70 as follows:

PART 19—DISTILLED SPIRITS PLANTS

1. The authority citation for part 19 continues to read as follows:

Authority: 19 U.S.C. 81c, 1311; 26 U.S.C. 5001, 5002, 5004–5006, 5008, 5010, 5041, 5061, 5062, 5066, 5081, 5101, 5111–5113, 5142, 5143, 5146, 5148, 5171–5173, 5175, 5176, 5178–5181, 5201–5204, 5206, 5207, 5211–5215, 5221–5223, 5231, 5232, 5235, 5236, 5241–5243, 5271, 5273, 5301, 5311–5313, 5362, 5370, 5373, 5501–5505, 5551–5555, 5559, 5561, 5562, 5601, 5612, 5682, 6001, 6065, 6109, 6302, 6311, 6676, 6806, 7011, 7510, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

2. [The proposed amendatory instructions and the proposed amended regulatory text for part 19 are the same as the amendatory instructions and the amended regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the **Federal Register**.]

PART 24—WINE

3. The authority citation for part 24 continues to read as follows:

Authority: 5 U.S.C. 552(a); 26 U.S.C. 5001, 5008, 5041, 5042, 5044, 5061, 5062, 5081, 5111–5113, 5121, 5122, 5142, 5143, 5148, 5173, 5206, 5214, 5215, 5351, 5353, 5354, 5356, 5357, 5361, 5362, 5364–5373, 5381–5388, 5391, 5392, 5511, 5551, 5552, 5661, 5662, 5684, 6065, 6091, 6109, 6301, 6302, 6311, 6651, 6676, 7011, 7302, 7342, 7502, 7503, 7606, 7805, 7851; 31 U.S.C. 9301, 9303, 9304, 9306.

4. [The proposed amendatory instructions and the proposed amended regulatory text for part 24 are the same as the amendatory instructions and the amended regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the **Federal Register**.]

PART 25—BEER

5. The authority citation for part 25 continues to read as follows:

Authority: 19 U.S.C. 81c; 26 U.S.C. 5002, 5051–5054, 5056, 5061, 5091, 5111, 5113, 5142, 5143, 5146, 5148, 5222, 5401–5403, 5411–5417, 5551, 5552, 5555, 5556, 5671, 5673, 5684, 6011, 6061, 6065, 6091, 6109, 6151, 6301, 6302, 6311, 6313, 6402, 6651,

6656, 6676, 6806, 7011, 7342, 7606, 7805; 31 U.S.C. 9301, 9303–9308.

6. [The proposed amendatory instructions and the proposed amended regulatory text for part 25 are the same as the amendatory instructions and the amended regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the **Federal Register**.]

PART 26—LIQUORS AND ARTICLES FROM PUERTO RICO AND THE VIRGIN ISLANDS

7. The authority citation for part 26 continues to read as follows:

Authority: 19 U.S.C. 81c; 26 U.S.C. 5001, 5007, 5008, 5010, 5041, 5051, 5061, 5081, 5111, 5112, 5114, 5121, 5122, 5124, 5131–5134, 5141, 5146, 5148, 5207, 5232, 5271, 5276, 5301, 5314, 5555, 6001, 6301, 6302, 6804, 7101, 7102, 7651, 7652, 7805; 27 U.S.C. 203, 205; 31 U.S.C. 9301, 9303, 9304, 9306.

8. [The proposed amendatory instructions and the proposed amended regulatory text for part 26 are the same as the amendatory instructions and the amended regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the **Federal Register**.]

PART 70—PROCEDURES AND PRACTICES

9. The authority citation for part 70 continues to read as follows:

Authority: 5 U.S.C. 301 and 552; 26 U.S.C. 4181, 4182, 5146, 5203, 5207, 5275, 5367, 5415, 5504, 5555, 5684(a), 5741, 5761(b), 5802, 6020, 6021, 6064, 6102, 6155, 6159, 6201, 6203, 6204, 6301, 6303, 6311, 6313, 6314, 6321, 6323, 6325, 6326, 6331–6343, 6401–6404, 6407, 6416, 6423, 6501–6503, 6511, 6513, 6514, 6532, 6601, 6602, 6611, 6621, 6622, 6651, 6653, 6656–6658, 6665, 6671, 6672, 6701, 6723, 6801, 6862, 6863, 6901, 7011, 7101, 7102, 7121, 7122, 7207, 7209, 7214, 7304, 7401, 7403, 7406, 7423, 7424, 7425, 7426, 7429, 7430, 7432, 7502, 7503, 7505, 7506, 7513, 7601–7606, 7608–7610, 7622, 7623, 7653, 7805.

10. [The proposed amendatory instructions and the proposed amended regulatory text for part 70 are the same as the amendatory instructions and the amended regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the **Federal Register**.]

Signed: December 13, 2005.

John J. Manfreda,
Administrator.

Approved: December 23, 2005.

Timothy E. Skud,
Deputy Assistant Secretary (Tax, Trade, and Tariff Policy).

[FR Doc. 06–980 Filed 2–1–06; 8:45 am]

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 275

[DOD–2006–OS–0006]

RIN 0790–AH84

Obtaining Information From Financial Institutions

AGENCY: Department of Defense.

ACTION: Proposed rule.

SUMMARY: The Department of Defense is proposing to revise its current policies concerning obtaining information from financial institutions under the Right to Financial Privacy Act of 1978, as amended (12 U.S.C. chapter 35). This part prescribes practices and procedures for the Department of Defense to obtain from a financial institution the financial records of its customers.

DATES: Comments must be received by April 3, 2006.

ADDRESSES: You may submit comments, identified by docket number and or RIN number and title, 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://regulations.gov> as they are received without change, including any personal identifiers or contact information.

FOR FURTHER INFORMATION CONTACT: Mr. Vahan Moushegian, Jr., at (703) 607–2943.

SUPPLEMENTARY INFORMATION:

Executive Order 12866, “Regulatory Planning and Review”

It has been determined that Privacy Act rules for the Department of Defense are not significant rules. The rules do not (1) Have an annual effect on the economy of \$100 million or more or adversely affect in a material way the economy; a sector of the economy; productivity; competition; jobs; the environment; public health or safety; or State, local, or tribal governments or communities; (2) Create a serious