

Security-Survivors Insurance; 96.006, Supplemental Security Income).

### List of Subjects in 20 CFR Parts 401 and 402

Administrative practice and procedure, Freedom of information, Privacy.

Dated: February 27, 2006.

Jo Anne B. Barnhart,

Commissioner of Social Security.

For the reasons set out in the preamble, we propose to amend subpart C of part 401 and part 402 of chapter III of title 20 of the Code of Federal Regulations as set forth below:

### PART 401—PRIVACY AND DISCLOSURE OF OFFICIAL RECORDS AND INFORMATION

1. The authority citation for part 401 continues to read as follows:

**Authority:** Secs. 205, 702(a)(5), 1106, and 1141 of the Social Security Act (42 U.S.C. 405, 902(a)(5), 1306, and 1320b–11); 5 U.S.C. 552 and 552a; 8 U.S.C. 1360; 26 U.S.C. 6103; 30 U.S.C. 923.

#### Appendix A to Part 401—[Amended]

2. Appendix A, paragraph (b)(3)(c)(4) is amended by removing the first sentence.

### PART 402—AVAILABILITY OF INFORMATION AND RECORDS TO THE PUBLIC

1. The authority citation for part 402 continues to read as follows:

**Authority:** Secs. 205, 702(a)(5), and 1106 of the Social Security Act; (42 U.S.C. 405, 902(a)(5), and 1306); 5 U.S.C. 552 and 552a; 8 U.S.C. 1360; 18 U.S.C. 1905; 26 U.S.C. 6103; 30 U.S.C. 923b; 31 U.S.C. 9701; E.O. 12600, 52 FR 23781, 3 CFR, 1987 Comp., p. 235.

2. Section 402.45 is amended by adding paragraph (e) to read as follows:

#### § 402.45 Availability of records.

\* \* \* \* \*

(e) *Federal employees.* The agency will generally not disclose information when the data sought is a list of telephone numbers and/or duty stations of one or more Federal employees which, as determined by the official responsible for custody of the information:

(1) Is selected in such a way that would reveal more about the employee on whom information is sought than the aforementioned items, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy; or

(2) Would otherwise be protected from mandatory disclosure under an exemption of the FOIA.

[FR Doc. E6–8697 Filed 6–5–06; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–112994–06]

RIN 1545–BF47

### Guidance Under Section 7874 Regarding Expatriated Entities and Their Foreign Parents

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulation and notice of public hearing.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the determination of whether a foreign entity shall be treated as a surrogate foreign corporation under section 7874(a)(2)(B) of the Code. The text of those regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

**DATES:** Written or electronic comments must be received by September 5, 2006. Outlines of topics to be discussed at the public hearing scheduled for October 24, 2006, at 10 a.m., must be received by October 3, 2006.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–112994–06), room 5203, Internal Revenue Service, PO Box 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–112994–06), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at: <http://www.irs.gov/regs> or via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS–REG–112994–06). The public hearing will be held in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Milton Cahn at (202) 622–3860; concerning submission and delivery of

comments and the public hearing, Treena Garrett, (202) 622–7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 7874. The temporary regulations set forth rules relating to the determination of whether a foreign entity shall be treated as a surrogate foreign corporation under section 7874(a)(2)(B) of the Code. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

#### Special Analyses

It has been 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. Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that this regulation will not have a significant economic impact on a substantial number of small entities. Accordingly, a regulatory flexibility analysis is not required. The nature of the businesses that are most likely to consider corporate expatriation transactions, as well as the complexity and the costs of structuring and implementing those transactions, makes it unlikely that a substantial number of small entities will engage in such transactions. In addition, any economic impact to entities affected by section 7874, large or small, is derived from the operation of the statute or its intended application, not the proposed regulations in this notice of proposed rulemaking. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed regulations and how they can be made easier to understand. All comments will be available for public inspection and copying.

A public hearing has been scheduled for October 24, 2006, at 10 a.m., in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted 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 preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit electronic or written comments and an outline of the topics to be discussed and the time to be devoted to each topic (a signed original and eight (8) copies) by October 3, 2006. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

#### Drafting Information

The principal author of these regulations is Jefferson VanderWolk of the Office of the Associate Chief Counsel (International). However, other personnel from the IRS and Treasury Department participated in their development.

#### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 is amended by adding an entry in numerical order to read, in part, as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 1.7874–2 also issued under 26 U.S.C. 7874(c)(6) and (g). \* \* \*

**Par. 2.** Section 1.7874–2 is added to read as follows:

#### § 1.7874–2 Surrogate foreign corporation.

[The text of proposed § 1.7874–2 is the same as the text of § 1.7874–2T

published elsewhere in this issue of the **Federal Register**].

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E6–8698 Filed 6–5–06; 8:45 am]

**BILLING CODE 4830–01–P**

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## DEPARTMENT OF TRANSPORTATION

### Federal Transit Administration

#### 49 CFR Part 604

[Docket No. FTA–2005–22657]

RIN 2132–AA85

#### Charter Service

**AGENCY:** Federal Transit Administration (FTA), DOT.

**ACTION:** Notice of additional committee members notice of and meeting dates and times.

**SUMMARY:** This notice lists the additional committee members as nominated by the Charter Bus Negotiated Rulemaking Advisory Committee (CBNRAC) and approved by the Deputy Administrator of the Federal Transit Administration (FTA). This notice also includes new meeting dates and times.

**DATES:** *Effective Date:* June 6, 2006. See **SUPPLEMENTARY INFORMATION** section for dates of future meetings.

**FOR FURTHER INFORMATION CONTACT:** Elizabeth Martineau, Attorney-Advisor, Office of the Chief Counsel, Federal Transit Administration, 202–366–1936 (*elizabeth.martineau@dot.gov*). Her mailing address at the Federal Transit Administration is 400 Seventh Street, SW., Room 9316, Washington, DC 20590.

#### SUPPLEMENTARY INFORMATION:

##### New Members

April 10, 2006, FTA published a final notice establishing the Charter Bus Negotiated Rulemaking Advisory Committee (CBNRAC) (71 FR 18056). The CBNRAC held its first meeting in Washington, DC on May 8 and 9. During those meetings, the members of the CBNRAC nominated four additional members for inclusion on the CBNRAC. Those individuals are:

- (1) Michael Waters, Vice President and General Manager, Coach USA;
- (2) Dale Moser, Chief Operating Officer, Coach America;
- (3) Richard Ruddell, President and Executive Director, Fort Worth Transportation Authority;

(4) Sandy Drago, Executive Director, Capital Area Transportation Authority.

The Deputy Administrator considered these names, and, on May 26, 2006, approved the inclusion of these individuals on the CBNRAC.

#### Schedule of Meetings

As mentioned above, the first meetings of the CBNRAC occurred on May 8 and 9 in Washington, DC. During those meetings, the Committee agreed on the following schedule for future meetings:

June 19 from 9 a.m. to 4:30 p.m.  
June 20 from 8:30 a.m. to 4 p.m.  
July 17 from 9 a.m. to 4:30 p.m.  
July 18 from 8:30 a.m. to 4 p.m.  
September 12 from 9 a.m. to 4:30 p.m.  
September 13 from 8:30 a.m. to 4 p.m.  
October 25 from 9 a.m. to 4:30 p.m.  
October 26 from 8:30 a.m. to 4 p.m.  
December 6 from 9 a.m. to 4:30 p.m.  
December 7 from 8:30 a.m. to 4 p.m.

All of the above meetings will be held in room 2301 at 400 Seventh Street, SW., Washington, DC. Any changes in dates, times, or location, will be announced in a **Federal Register** notice in advance of the next meeting.

Issued this 31st day of May, 2006, in Washington, DC.

**Sandra K. Bushue,**

*Deputy Administrator.*

[FR Doc. 06–5133 Filed 6–5–06; 8:45 am]

**BILLING CODE 4910–57–M**

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## DEPARTMENT OF THE INTERIOR

### Fish and Wildlife Service

#### 50 CFR Part 17

RIN 1018–AU33

#### Endangered and Threatened Wildlife and Plants; Proposed Designation of Critical Habitat for the Spikedace and Loach Minnow

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Revised proposed rule; reopening of public comment period, notice of availability of draft economic analysis and draft environmental assessment, notice of public hearings, and updated legal descriptions for critical habitat units.

**SUMMARY:** We, the U.S. Fish and Wildlife Service (Service), announce the availability of the draft economic analysis and draft environmental assessment for the proposal to designate critical habitat for the spikedace (*Meda fulgida*) and loach minnow (*Tiaroga cobitis*) under the Endangered Species