

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[REG-111578-06]

RIN 1545-BF56

**Computer Software Under Section 199 (c)(5)(B); Hearing****AGENCY:** Internal Revenue Service, Treasury.**ACTION:** Change of location for public hearing.

**SUMMARY:** This document provides a change of location for a public hearing on proposed regulations under section 199 of the Internal Revenue Code. The regulations provide a deduction for income attributable to domestic production activities to certain transactions involving computer software.

**DATES:** The public hearing is being held on Tuesday, August 29, 2006, at 10 a.m.**ADDRESSES:** The public hearing was originally being held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington DC. The hearing location has changed. The public hearing will be held in the IRS Auditorium (New Carrollton location), 5000 Ellin Road, Lanham, MD 20706.**FOR FURTHER INFORMATION CONTACT:** Guy R. Traynor, (202) 622-7180 or Richard Hurst at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov).**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is a notice of proposed rulemaking (REG-111578-06) that was published in the **Federal Register** on Thursday, June 1, 2006 (71 FR 31128).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who submitted written comments by August 30, 2006, and outlines by August 8, 2006, may present oral comments at 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.

**Guy R. Traynor,**

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

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**DEPARTMENT OF THE INTERIOR****Office of Surface Mining Reclamation and Enforcement****30 CFR Part 934**

[ND-049-FOR, Amendment No. XXXVI]

**North Dakota Regulatory Program****AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.**ACTION:** Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

**SUMMARY:** We are announcing receipt of a proposed amendment to the North Dakota regulatory program (hereinafter, the "North Dakota program") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). North Dakota intends to revise its program to incorporate the additional flexibility afforded by the revised Federal regulations, clarify ambiguities, and improve operational efficiency.

This document gives the times and locations that the North Dakota program and proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

**DATES:** We will accept written comments on this amendment until 4 p.m., m.d.t. August 30, 2006. If requested, we will hold a public hearing on the amendment on August 25, 2006. We will accept requests to speak until 4 p.m., m.d.t. on August 15, 2006.**ADDRESSES:** You may submit comments, identified by SATS No. ND-049-49, by any of the following methods:

- E-mail: [jfleischman@osmre.gov](mailto:jfleischman@osmre.gov). Include "ND-049-FOR" in the subject line of the message.
- Mail/Hand Delivery/Courier: Jeffrey W. Fleischman, Director, Casper Field Office, Office of Surface Mining Reclamation and Enforcement, 150 East B Street, Rm 1018, Casper, Wyoming 82602, 307/261-6550.
- Fax: 307/261-6552.
- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.

**Instructions:** All submissions received must include the agency name and ND-049-FOR. For detailed instructions on submitting comments and additional information on the rulemaking process, see the "Public Comment Procedures" heading of the **SUPPLEMENTARY INFORMATION** section of this document.

**Docket:** Access to the docket, to review copies of the North Dakota

program, this amendment, a listing of any scheduled public hearings, and all written comments received in response to this document, may be obtained at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting the Office of Surface Mining Reclamation and Enforcement's (OSM) Casper Field Office. In addition, you may review a copy of the amendment during regular business hours at the following locations:

Jeffrey W. Fleischman, Director, Casper Field Office, Office of Surface Mining Reclamation and Enforcement, 150 East B Street, Rm 1018, Casper, Wyoming 82602, 307/261-6550, E-mail: [jfleischman@osmre.gov](mailto:jfleischman@osmre.gov).

James R. Deutsch, Reclamation Division, Public Service Commission, 600 E. Boulevard Ave. Dept. 408, Bismarck, North Dakota 58508-0480, 701/328-2410, Internet: <http://www.ndpsc.state.nd.us>.

**FOR FURTHER INFORMATION CONTACT:**

Jeffrey W. Fleischman, Telephone: 307/261-6552. E-mail: [jfleischman@osmre.gov](mailto:jfleischman@osmre.gov).

**SUPPLEMENTARY INFORMATION:**

- I. Background on the North Dakota Program
- II. Description of the Proposed Amendment
- III. Public Comment Procedures
- IV. Procedural Determinations

**I. Background on the North Dakota Program**

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its State program includes, among other things, "a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of this Act \* \* \*; and rules and regulations consistent with regulations issued by the Secretary pursuant to this Act." See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the North Dakota program on December 15, 1980. You can find background information on the North Dakota program, including the Secretary's findings, the disposition of comments, and conditions of approval of the North Dakota program in the December 15, 1980, **Federal Register** (45 FR 82214). You can also find later actions concerning North Dakota's program and program amendments at 30 CFR 934.15 and 934.30.