

qualified New York Liberty Zone property under this section in accordance with the applicable administrative procedures issued under § 1.446-1(e)(3)(ii) for obtaining the Commissioner's consent to a change in method of accounting. Section 481(a) applies to a request to claim the additional first year depreciation deduction for such qualified New York Liberty Zone property under this paragraph (g)(4)(iii).

(5) *Revision to paragraphs (b)(4) and (b)(6)*. The addition of "(or, in the case of multiple units of property subject to the same lease, within three months after the date the final unit is placed in service, so long as the period between the time the first unit is placed in service and the time the last unit is placed in service does not exceed 12 months)" to § 1.168(k)-1(b)(3)(iii)(B) and § 1.168(k)-1(b)(5)(ii)(B) applies to property sold after June 4, 2004, for purposes of paragraphs (b)(4) and (b)(6) of this section.

(6) *Rehabilitation credit*. If a taxpayer did not claim on a Federal tax return for a taxable year ending on or before September 1, 2006, the rehabilitation credit provided by section 47(a) with respect to the portion of the basis of a qualified rehabilitated building that is attributable to qualified rehabilitation expenditures and the qualified rehabilitation expenditures are qualified New York Liberty Zone property, and the taxpayer did not make the election specified in paragraph (e)(1) of this section for the class of property that includes the qualified rehabilitation expenditures, the taxpayer may claim the rehabilitation credit for the remaining rehabilitated basis (as defined in § 1.168(k)-1(f)(10)(i)(B)) of the qualified rehabilitated building that is attributable to the qualified rehabilitation expenditures (assuming all the requirements of section 47 are met) in accordance with paragraph (f)(9) of this section by filing an amended Federal tax return for the taxable year for which the rehabilitation credit is to be claimed. The amended Federal tax return must include the adjustment to the tax liability for the rehabilitation credit and any collateral adjustments to taxable income or to the tax liability (for example, the amount of depreciation allowed or allowable in that taxable year for the qualified rehabilitated building). Such adjustments must also be made on

amended Federal tax returns for any affected succeeding taxable years.

**Steven T. Miller,**

*Acting Deputy Commissioner for Services and Enforcement.*

Approved: August 25, 2006.

**Eric Solomon,**

*Acting Deputy Assistant Secretary of the Treasury (Tax Policy).*

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## DEPARTMENT OF JUSTICE

### Bureau of Prisons

#### 28 CFR Part 503

[BOP-1136-F]

RIN 1120-AB36

#### **Bureau of Prisons Central Office, Regional Offices, Institutions, and Staff Training Centers: Removal of Addresses From Rules**

**AGENCY:** Bureau of Prisons, Justice.

**ACTION:** Final rule.

**SUMMARY:** In this document, the Bureau of Prisons (Bureau) finalizes the removal of rules listing the addresses of Bureau facilities in each of its regions. We have replaced these rules with a short description of the Bureau's structure, the address of the Bureau's Central Office, and a reference to the Bureau's internet address containing current and frequently updated contact information on Bureau facilities and Regional Offices. This change enables the Bureau to more quickly and accurately provide updated contact information to members of the public, in light of frequently changing circumstances.

**DATES:** This rule is effective October 2, 2006.

**FOR FURTHER INFORMATION CONTACT:** Sarah Qureshi, Office of General Counsel, Bureau of Prisons, phone (202) 307-2105.

**SUPPLEMENTARY INFORMATION:** In this document, the Bureau of Prisons (Bureau) finalizes the removal of rules listing the addresses of Bureau facilities in each of its regions. We have replaced these rules with a short description of the Bureau's structure, the address of the Bureau's Central Office, and a reference to the Bureau's Web site containing current and frequently updated contact information on Bureau facilities and Regional Offices.

This rule was published as an interim final rule on November 4, 2005 (70 FR 67090). No comments were received

during the comment period. We therefore finalized the interim final rule without change.

### **Administrative Procedure Act**

The Administrative Procedure Act (5 U.S.C. 553(b)(3)(B)) allows exceptions to notice-and-comment rulemaking "when the agency for good cause finds \* \* \* that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest." Further, § 553(d) provides an exception to the usual requirement of a delayed effective date when an agency finds "good cause" that the rule be made immediately effective.

This rulemaking is exempt from normal notice-and-comment procedures because advance notice and public comment in this instance is unnecessary. This is an administrative rule insignificant in impact and inconsequential to the public. The rule merely eliminates a long list of non-current addresses and replaces them with a reference to a publicly accessible and more accurate source. This rulemaking makes no change to any rights or responsibilities of the agency or any regulated entities. For the same reasons, the Bureau finds that "good cause" exists to make this rule effective upon publication. Nevertheless, the Bureau did invite public comment on this interim rule, and no comments were received.

### **Executive Order 12866**

This rule falls within a category of actions that the Office of Management and Budget (OMB) has determined not to constitute "significant regulatory actions" under section 3(f) of Executive Order 12866 and, accordingly, it was not reviewed by OMB.

### **Executive Order 13132**

This regulation will not have substantial direct effects on the States, on the relationship between the national government and the States, or on distribution of power and responsibilities among the various levels of government. Therefore, under Executive Order 13132, we determine that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

### **Regulatory Flexibility Act**

The Director of the Bureau of Prisons, under the Regulatory Flexibility Act (5 U.S.C. 605(b)), reviewed this regulation and by approving it certifies that it will not have a significant economic impact upon a substantial number of small entities for the following reasons: This rule pertains to the correctional

management of offenders committed to the custody of the Attorney General or the Director of the Bureau of Prisons. This rule will enable the Bureau to move quickly and accurately provide updated contact information to members of the public and its economic impact is limited to the Bureau's appropriated funds.

#### Unfunded Mandates Reform Act of 1995

This rule will not result in the expenditure by State, local and tribal governments, in the aggregate, or by the private sector, of \$100,000,000 or more in any one year, and it will not significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

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

This rule is not a major rule as defined by § 804 of the Small Business Regulatory Enforcement Fairness Act of 1996. This rule will not result in an annual effect on the economy of \$100,000,000 or more; a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based companies to compete with foreign-based companies in domestic and export markets.

#### List of Subjects in 28 CFR Part 503

Prisoners.

#### Harley G. Lappin,

Director, Bureau of Prisons.

■ Under rulemaking authority vested in the Attorney General in 5 U.S.C 301; 28 U.S.C. 509, 510 and delegated to the Director, Bureau of Prisons in 28 CFR 0.96, we finalize the interim rule amending 28 CFR chapter V, published on November 4, 2005 (70 FR 67090), without change.

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## DEPARTMENT OF THE INTERIOR

### Minerals Management Service

#### 30 CFR Parts 218, 241, and 290

RIN 1010-AD22

#### Service of Official Correspondence

**AGENCY:** Minerals Management Service, Interior.

**ACTION:** Final rule.

**SUMMARY:** This rule will establish updated procedures for businesses to use when supplying the Minerals Management Service (MMS) with their control information. Because the existing rule contains obsolete procedures, MMS is not receiving updated contact information that it needs to be able to send important correspondence to companies.

**DATES:** *Effective Date:* November 29, 2006.

#### FOR FURTHER INFORMATION CONTACT:

Sharron L. Gebhardt, Lead Regulatory Specialist, MRM, MMS, P.O. Box 25165, MS 302B2, Denver, Colorado 80225; telephone (303) 231-3211; FAX (303) 231-3781; e-mail

*sharron.gebhardt@mms.gov*. The principal authors of this rule are Linda Lautigar and Lorraine Corona, Department of the Interior, MMS, MRM.

#### SUPPLEMENTARY INFORMATION:

##### I. Explanation of Rule Amendments

The MMS is amending existing regulations at 30 CFR parts 218, 241, and 290:

- To reflect current program procedures, such as appeal procedure information;
- To remove references to Forms MMS-4025, Oil and Gas Payor Information Form, and MMS-4030, Payor Information Form—Solid Minerals; and
- To revise nomenclature, such as replacing references to “Royalty Management Program” with “Minerals Revenue Management” or its abbreviation, MRM.

This rule will make the following changes:

- The titles of subchapter A and part 218 are revised.
- In part 218, subpart H—Service of Official Correspondence is added. In subpart B, section 290.111 is removed. (It is replaced by the new 218, subpart H—Service of Official Correspondence.) Subpart H revises addressee of record reporting requirements (currently found at 30 CFR 290.111) and requires companies to submit information designating a specific addressee of record for service of official correspondence on Form MMS-4444, Addressee of Record Designation for Service of Official Correspondence, rather than on forms no longer used. During the reengineering effort, MRM eliminated Forms MMS-4025 and MMS-4030, each of which contained addressee of record information, along with information no longer required. However, MRM still requires the addressee of record information, which is now submitted on Form MMS-4444

available at the MMS Web site <http://www.mrm.mms.gov/ReportingServices/RepServhome.htm>. This section also clarifies to whom the Form MMS-4444 is mailed.

- In part 241—Penalties, subpart B—Penalties for Federal and Indian Oil and Gas Leases, §§ 241.51 and 241.61 are revised in their entirety to conform with the addressee of record changes in parts 218 and 290.

In part 290—Appeal Procedures:

- The title of subpart B is changed from “Appeals of Royalty Management Program and Delegated State Orders” to “Minerals Revenue Management Appeal Procedures;” and

- Subpart B is amended to reflect current nomenclature and business practices.

Generally, the amendments to this rule are clear and self-explanatory and do not require additional information. However, we believe additional clarification is helpful regarding the request for contact information.

When MMS reengineered the financial system of the MRM program, one piece of the reengineering effort eliminated Forms MMS-4025 and MMS-4030, each of which contained addressee of record information. This rulemaking revises the previous addressee of record reporting requirements and removes current references to Forms MMS-4025 and MMS-4030. To collect the identifying information of “changes of address” for the addressee of record, MMS will use Form MMS-4444.

##### II. Procedural Matters

###### 1. Public Comment Policy

Under the Administrative Procedure Act, 5 U.S.C. 553(b)(B), publication of a proposed rule and an opportunity for public comment are required before an agency promulgates a rule, except when the agency for good cause finds that notice and public comment are impracticable, unnecessary, or contrary to the public interest. This rule is purely clerical in nature. It simply updates procedures for providing contact and address information to MMS for service of official correspondence, revises existing MMS procedures to conform with those changes, eliminates references to forms that are no longer used, and revises nomenclature to reflect current organization names. Therefore, MMS has determined that notice and public comment are unnecessary.

###### 2. Regulatory Planning and Review, Executive Order 12866

In accordance with the criteria in Executive Order 12866, this rule is not