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Dated: September 29, 2006.

Michele M. Leonhart,*Deputy Administrator.*

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[TD 9274]

RIN 1545-BB16

Disclosure of Return Information by Certain Officers and Employees for Investigative Purposes; Correction**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correcting amendment.

SUMMARY: This document corrects final regulations (TD 9274) that were published in the **Federal Register** on Tuesday, July 11, 2006 (71 FR 38985). The document contains final regulations relating to the disclosure of return information pursuant to section 6103(k)(6) of the Internal Revenue Code.

DATES: This correcting amendment is effective October 17, 2006.

FOR FURTHER INFORMATION CONTACT: Helene R. Newsome, (202) 622-4570 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The notice of final regulations (TD 9274) that is the subject of these corrections is under section 6103(k)(6) of the Internal Revenue Code.

Need for Correction

As published, TD 9274 contains errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR Part 301 is corrected by making the following correcting amendments:

■ **Paragraph 1.** On page 38985, column 1, in the preamble, under the caption "DATES", second line, the language "are effective July 11, 2006." is corrected to read "are effective July 6, 2006."

■ **Par. 2.** On page 38986, column 2, in the preamble, under the paragraph

heading "Special Analyses", sixth line from the top of the column, the language "and because the regulation does not" is corrected to read "and because the regulations do not".

PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 3.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 4.** Section 301.6103(k)(6)-1(e) is revised to read as follows:

§ 301.6103(k)(6)-1 Disclosure of return information by certain officers and employees for investigative purposes.

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(e) *Effective date.* This section is applicable on July 6, 2006.

Guy R. Traynor,

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

[FR Doc. E6-17135 Filed 10-16-06; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[TD 9291]

RIN 1545-BB97

Miscellaneous Changes to Collection Due Process Procedures Relating to Notice and Opportunity for Hearing Prior to Levy**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Final Regulations.

SUMMARY: This document contains final regulations amending the regulations relating to a taxpayer's right to a hearing before or, in limited cases, after levy under section 6330 of the Internal Revenue Code of 1986. The final regulations make certain clarifying changes in the way collection due process (CDP) hearings are held and specify the period during which a taxpayer may request an equivalent hearing. The final regulations affect taxpayers against whose property or rights to property the Internal Revenue Service (IRS) intends to levy.

DATES: Effective Date: These regulations are effective on November 16, 2006.

Applicability Date: These regulations apply to requests for CDP or equivalent hearings on or after November 16, 2006.

FOR FURTHER INFORMATION CONTACT: Laurence K. Williams, 202-622-3600 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

This document contains amendments to the Regulations on Procedure and Administration (26 CFR part 301) relating to the provision of notice under section 6330 of the Internal Revenue Code to taxpayers of a right to a CDP hearing (CDP Notice) before or, in limited cases, after levy. Final regulations (TD 8980) were published on January 18, 2002, in the **Federal Register** (67 FR 2549) (the 2002 final regulations). The 2002 final regulations implemented certain changes made by section 3401 of the Internal Revenue Service Restructuring and Reform Act of 1998 (Pub. L. 105-206, 112 Stat. 685)(RRA 1998), including the addition of section 6330 to the Internal Revenue Code.

Section 3401 of RRA 1998 also added section 6320 to the Internal Revenue Code. That statute provides for notice to taxpayers of a right to a hearing after the filing of a notice of Federal tax lien (NFTL). A number of the provisions in section 6330 concerning the conduct and judicial review of a CDP hearing are incorporated by reference in section 6320. On January 18, 2002, final regulations (TD 8979) under section 6320 were published in the **Federal Register** (67 FR 2558) along with the 2002 final regulations under section 6330.

On September 16, 2005, the IRS and the Treasury Department published in the **Federal Register** (70 FR 54687) a notice of proposed rulemaking and notice of public hearing (REG-150091-02). The IRS received one set of written comments responding to the notice of proposed rulemaking. Because no one requested to speak at the public hearing, the hearing was cancelled. After considering each of the comments, the proposed regulations are adopted as amended by this Treasury decision.

On August 17, 2006, the Pension Protection Act of 2006, Public Law 109-280, 120 Stat. 780 (the PPA), was enacted. Section 855 of the PPA amended section 6330(d) of the Internal Revenue Code to withdraw judicial review of CDP notices of determination from United States district court jurisdiction, leaving review solely in the United States Tax Court. This amendment to section 6330(d), effective for notices of determination issued on or after October 17, 2006, requires the removal of references to district court review in the 2002 final regulations.