

SCHEDULE OF FEES FOR CONSULAR SERVICES

Item No.	Fee
<b>Passport and Citizenship Services</b>	
3. Expedited Service: Passport processing within expedited processing period published on the Department's Web site (22 CFR 51.66(b)) or in-person service at a U.S. Passport Agency (not applicable abroad) .....	\$60

**PART 51—PASSPORTS**

■ 4. The authority citation for part 51 continues to read as follows:

**Authority:** 22 U.S.C. 211a, 213, 2651a, 2671(d)(3), 2714, and 3926; 31 U.S.C. 9701; E.O. 11295, 3 CFR, 1966–1970 Comp. p. 570; Sec. 236 Pub. L. 106–113, 113 stat. 1501A–430; 18 U.S.C. 1621(a)(2); 42 U.S.C. 652, as amended by Sec. 370 Pub. L. 104–193 and Sec. 7303 Pub. L. 109–171.

■ 5. Section 51.66(b) is revised to read as follows:

**§ 51.66 Expedited passport processing.**

(b) Expedited passport processing shall mean completing processing within the number of business days published on the Department's Web site, <http://www.travel.state.gov>, commencing when the application reaches a Passport Agency or, if the application is already with a Passport Agency commencing when the request for expedited processing is approved. The processing will be considered completed when the passport is ready to be picked up by the applicant or is mailed to the applicant.

Dated: August 13, 2007.

**Maura Harty,**

*Assistant Secretary, Consular Affairs, Department of State.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9335]

RIN 1545–BG19

**Disclosure Requirements With Respect to Prohibited Tax Shelter Transactions; Correction**

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

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains correction to temporary regulations (TD 9335) that were published in the **Federal Register** on Friday, July 6, 2007 (72 FR 36869) under section 6033(a)(2) of the Internal Revenue Code that provide rules regarding the form, manner and timing of disclosure obligations with respect to prohibited tax shelter transactions to which tax-exempt entities are parties.

**DATES:** The correction is effective August 16, 2007.

**FOR FURTHER INFORMATION CONTACT:**

Galina Kolomietz, (202) 622–6070, or Michael Blumenfeld, (202) 622–1124 (not toll-free numbers). For questions specifically relating to qualified pension plans, individual retirement accounts, and similar tax-favored savings arrangements, contact Dana Barry, (202) 622–6060 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The temporary regulations that are the subject of this correction are under section 6033 of the Internal Revenue Code.

**Need for Correction**

As published, temporary regulations (TD 9335) contain an error that may prove to be misleading and is in need of clarification.

**List of Subject in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

**PART 1—INCOME TAXES**

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

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

■ **Par. 2.** Section 1.6033–5T is amended by revising paragraph (e)(1)(i) to read as follows:

**§ 1.6033–5T Disclosure by tax-exempt entities that are parties to certain reportable transactions (temporary).**

(e) \* \* \*  
(1) \* \* \*

(i) *In general.* The disclosure required by this section shall be filed on or before May 15 of the calendar year following the close of the calendar year during which the tax-exempt entity entered into the prohibited tax shelter transaction.

**LaNita Van Dyke,**

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

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**Internal Revenue Service**

**26 CFR Part 1**

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