

Absorbable Hemostatic Device”; the notice contains an analysis of the paperwork burden for the draft guidance.

#### XIV. Comments

Interested persons may submit to the Division of Dockets Management (see **ADDRESSES**) written or electronic comments regarding this document. Submit a single copy of electronic comments or two paper copies of any mailed comments, except that individuals may submit one paper copy. Comments are to be identified with the docket number found in brackets in the heading of this document. Received comments may be seen in the Division of Dockets Management between 9 a.m. and 4 p.m., Monday through Friday.

#### XV. References

The following references have been placed on display in the Division of Dockets Management (see **ADDRESSES**) and may be seen by interested persons between 9 a.m. and 4 p.m., Monday through Friday.

1. General and Plastic Surgery Devices Panel, Transcript, pp. 80–177, July 8, 2002.

2. General and Plastic Surgery Devices Panel, Transcript, July 24, 2003.

#### List of Subjects in 21 CFR Part 878

Medical devices.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, it is proposed that 21 CFR part 878 be amended as follows:

#### PART 878—GENERAL AND PLASTIC SURGERY DEVICES

1. The authority citation for 21 CFR Part 878 continues to read as follows:

**Authority:** 21 U.S.C. 351, 360, 360c, 360e, 360j, 371.

2. Section 878.4490 is revised to read as follows:

#### § 878.4490 Absorbable hemostatic device.

(a) *Identification.* An absorbable hemostatic device is an absorbable device that is placed in the body during surgery to produce hemostasis by accelerating the clotting process of blood.

(b) *Classification.* Class II (special controls). The special control for the device is FDA’s “Class II Special Controls Guidance Document: Absorbable Hemostatic Device.” See § 878.1(e) for the availability of this guidance document.

Dated: October 19, 2006.

**Linda S. Kahan,**

*Deputy Director, Center for Devices and Radiological Health.*

[FR Doc. E6–18324 Filed 10–30–06; 8:45 am]

**BILLING CODE 4160–01–S**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–124152–06]

RIN 1545–BF73

#### Definition of Taxpayer for Purposes of Section 901 and Related Matters; Correction

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

**ACTION:** Notice of proposed rulemaking and notice of public hearing; Correction.

**SUMMARY:** This document contains corrections to notice of proposed rulemaking and notice of public hearing that was published in the **Federal Register** on Friday, August 4, 2006 (71 FR 44240) relating to the determination of who is considered to pay a foreign tax for purposes of sections 901 and 903.

**FOR FURTHER INFORMATION CONTACT:** Bethany A. Ingwalson, (202) 622–3850 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking and notice of public hearing (REG–124152–06) that is the subject of these corrections are under sections 901 and 903 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing (REG–124152–06) contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the notice of proposed rulemaking and notice of public hearing (REG–124152–06) that was the subject of FR Doc. E6–12358 is corrected as follows:

##### § 1.901–2 [Corrected]

1. On page 44246, column 1, § 1.901–2(f)(6), paragraph (i) of *Example 4.*, line 4, the language “county Y. A accrues interest income on the” is corrected to read “country Y. A accrues interest income on the”.

2. On page 44246, column 2, § 1.901–2(f)(6), paragraph (i) of *Example 4.*, first

paragraph of the column, line 1, the language “pay over to country X 10 percent of the” is corrected to read “pay over to country Y 10 percent of the”.

3. On page 44247, column 1, § 1.901–2(f)(6), paragraph (i) of *Example 8.*, the language “tax purposes. New D also has a short U.S.” is corrected to read “tax purposes. “New” D also has a short U.S.”.

4. On page 44247, column 1, § 1.901–2(f)(6), paragraph (ii) of *Example 8.*, line 11, the language “years of terminating D and new D. See” is corrected to read “years of old D and new D. See”.

5. On page 44247, column 1, § 1.901–2(f)(6), paragraph (ii) of *Example 8.*, line 13, the language “allocation of terminating D’s country M taxes” is corrected to read “allocation of old D’s country M taxes”.

6. On page 44247, column 1, § 1.901–2(h), the language “(h) *Effective Date.* Paragraphs (a)” is corrected to read “(h) *Effective date.* Paragraphs (a)”.

**LaNita Van Dyke,**

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

[FR Doc. E6–18205 Filed 10–30–06; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

### 38 CFR Part 3

RIN 2900–AM17

#### Notice and Assistance Requirements

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Proposed rule.

**SUMMARY:** The Department of Veterans Affairs (VA) proposes to amend its regulation governing VA’s duty to provide a claimant with notice of the information and evidence necessary to substantiate a claim and VA’s duty to assist a claimant in obtaining the evidence necessary to substantiate the claim. The purpose of these proposed changes is to clarify when VA has no duty to notify a claimant of how to substantiate a claim for benefits, to make the regulation comply with statutory changes, and to streamline the development of claims.

**DATES:** Comments must be received by VA on or before January 2, 2007.

**ADDRESSES:** Written comments may be submitted through <http://www.Regulations.gov>; by mail or hand-delivery to the Director, Regulations Management (00REG), Department of Veterans Affairs, 810 Vermont Ave.,