

available to the public on the FTC Web site, to the extent practicable, at <http://www.ftc.gov>. As a matter of discretion, the FTC makes every effort to remove home contact information for individuals from the public comments it receives before placing those comments on the FTC Web site. More information, including routine uses permitted by the Privacy Act, may be found in the FTC's privacy policy, at <http://www.ftc.gov/ftc/privacy.htm>.

**FOR FURTHER INFORMATION CONTACT:** Janice Podoll Frankle, Division of Enforcement, Bureau of Consumer Protection, Federal Trade Commission, Washington, DC 20580; (202) 326-3022.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

Section 383 of the Energy Policy and Conservation Act of 1975 ("EPCA"), 42 U.S.C. 6363, mandated that the FTC promulgate a rule prescribing testing procedures and labeling standards for recycled oil. This section of EPCA is intended to encourage the recycling of used oil, promote the use of recycled oil, reduce consumption of new oil by promoting increased utilization of recycled oil, and reduce environmental hazards and wasteful practices associated with the disposal of used oil. 42 U.S.C. 6363(a).

EPCA also mandated that the National Institute of Standards and Technology ("NIST") develop (and report to the FTC) test procedures to determine whether processed used oil is substantially equivalent to new oil for a particular end use. 42 U.S.C. 6363(c). EPCA required that, within 90 days after receiving NIST's test procedures, the FTC issue a rule that permits any processed used oil container to bear a label indicating a particular end use (e.g., engine lubricating oil), as long as a determination of "substantial equivalency" with new oil has been made in accordance with NIST test procedures. 42 U.S.C. 6363(d)(1)(B).

On July 27, 1995, NIST reported to the FTC test procedures for determining the substantial equivalence of processed used engine oil with new engine oil. The FTC's Rule, which was issued on October 31, 1995 (60 FR 55421), implements EPCA's requirements by permitting a manufacturer or other seller to label recycled engine oil as substantially equivalent to new engine oil, as long as that determination is made in accordance with the test procedures entitled "Engine Oil Licensing and Certification System," American Petroleum Institute Publication 1509, Thirteenth Edition, January 1995.

**II. Regulatory Review Program**

The Commission reviews all current Commission rules and guides periodically. These reviews seek information about the costs and benefits of the Commission's rules and guides and their regulatory and economic impact. The information obtained assists the Commission in identifying rules and guides that warrant modification or rescission. Therefore, the Commission solicits comment on, among other things, the economic impact of its Recycled Oil Rule; possible conflict between the Rule and state, local, or other federal laws; and the effect on the Rule of any technological, economic, or other industry changes.

**III. Request for Comment**

The Commission solicits written public comment on the following questions:

- (1) Is there a continuing need for the Rule as currently promulgated?
- (2) What benefits has the Rule provided to purchasers of the products or services affected by the Rule?
- (3) Has the Rule imposed costs on purchasers?
- (4) What changes, if any, should be made to the Rule to increase the benefits of the Rule to purchasers? How would these changes affect the costs the Rule imposes on firms subject to its requirements? How would these changes affect the benefits to purchasers?
- (5) What significant burdens or costs, including costs of compliance, has the Rule imposed on firms subject to its requirements? Has the Rule provided benefits to such firms? If so, what benefits?
- (6) What changes, if any, should be made to the Rule to reduce the burdens or costs imposed on firms subject to its requirements? How would these changes affect the benefits provided by the Rule?
- (7) Does the Rule overlap or conflict with other federal, state, or local laws or regulations?
- (8) Since the Rule was issued, what effects, if any, have changes in relevant technology or economic conditions had on the Rule?
- (9) Since the Rule was issued, the American Petroleum Institute has published the Fifteenth Edition of Publication 1509. Should this updated version of Publication 1509 be incorporated by reference into the Rule?

**List of Subjects in 16 CFR Part 311**

Energy conservation, Incorporation by reference, Labeling, Recycled oil, Trade practices.

Authority: 15 U.S.C. 41-58.

By direction of the Commission.

**C. Landis Plummer,**

*Acting Secretary.*

[FR Doc. E6-10503 Filed 7-5-06; 8:45 am]

**BILLING CODE 6750-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-139059-02]

**RIN 1545-BB86**

**Expenses for Household and Dependent Care Services Necessary for Gainful Employment; Correction**

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

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to notice of proposed rulemaking that was published in the *Federal Register* on Wednesday, May 24, 2006 (71 FR 29847) regarding the credit for expenses for household and dependent care services necessary for gainful employment.

**FOR FURTHER INFORMATION CONTACT:** Sara Shepherd, (202) 622-4960 (not a toll-free call).

**SUPPLEMENTARY INFORMATION:**

**Background**

The notice of proposed rulemaking (REG-139059-02) that is the subject of this correction is under section 21 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG-139059-02) contains an error that may prove to be misleading and is in need of correction.

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

Income taxes, Reporting and recordkeeping requirements.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-139059-02), that was the subject of FR Doc. E6-7390, is corrected as follows:

**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 \* \* \*

**§ 1.21-1 [Corrected]**

**Par. 2.** On page 29851, column 1, § 1.21-1 is amended by revising paragraph (b)(5)(ii) to read as follows:

**§ 1.21-1 Expenses for household and dependent care services necessary for gainful employment.**

\* \* \* \* \*

(b) \* \* \*

(5) \* \* \*

(ii) *Custodial parent allowed the credit.* A child to whom this paragraph (b)(5) applies is the qualifying individual of only one parent in any taxable year and is the qualifying child of the custodial parent even if the noncustodial parent may claim the dependency exemption for that child for that taxable year. See section 152(e). The custodial parent is the parent with whom a child shared the same principal place of abode the greater portion of the calendar year. See section 152(e)(4)(A).

\* \* \* \* \*

**Guy R. Traynor,**

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

[FR Doc. E6-10132 Filed 7-5-06; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 602**

[REG-139059-02]

RIN 1545-BB86

**Expenses for Household and Dependent Care Services Necessary for Gainful Employment; Correction**

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

**ACTION:** Correction to notice of proposed rulemaking.

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**FOR FURTHER INFORMATION CONTACT:** Sara Shepherd, (202) 622-4960 (not a toll-free call).

**SUPPLEMENTARY INFORMATION:****Background**

The notice of proposed rulemaking (REG-139059-02) that is the subject of this correction is under section 21 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG-139059-02) contains an error that may prove to be misleading and is in need of correction.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-139059-02), that was the subject of FR Doc. E6-7390, is corrected as follows:

1. On page 29848, column 2, in the preamble under the paragraph heading "3. *Special Rule for Children of Separated or Divorced Parents*", line 4 from the bottom of the paragraph, the language "section 152(e)(3)(A) as the parent with" corrected to read "section 152(e)(4)(A) as the parent with."

**Guy R. Traynor,**

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

[FR Doc. E6-10141 Filed 7-5-06; 8:45 am]

BILLING CODE 4830-01-P

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

[REG-148864-03]

RIN 1545-BC93

**Disclosure of Return Information to the Bureau of Economic Analysis**

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations regarding additional items of return information disclosable to the Bureau of Economic Analysis (Bureau) of the Department of Commerce for purposes related to measuring economic change in the U.S. national economic accounts. These temporary regulations provide guidance to IRS personnel responsible for disclosing the information. The text of these temporary regulations published in the Rules and Regulations section of this issue of the **Federal Register** serves as the text of the proposed regulations.

**DATES:** Written and electronic comments and requests for a public hearing must be received by October 4, 2006.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-148864-03), room

5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-148864-03), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at [www.irs.gov/regs](http://www.irs.gov/regs), or via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS and REG-148864-03).

**FOR FURTHER INFORMATION CONTACT:**

Concerning submission of comments, Richard A. Hurst at [Richard.A.Hurst@irscounsel.treas.gov](mailto:Richard.A.Hurst@irscounsel.treas.gov) or (202) 622-7180; concerning the temporary regulations, Joel D. McMahan at (202) 622-4580 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

Under section 6103(j)(1), upon written request from the Secretary of Commerce, the Secretary of the Treasury must furnish to the Bureau return information that is prescribed by Treasury regulations for purposes related to measuring economic change in the U.S. national economic accounts. Section 301.6103(j)(1)-1(c) of the regulations provides an itemized description of the return information authorized to be disclosed for this purpose. Periodically, the disclosure regulations are amended to reflect the changing needs of the Bureau for data for its statutorily authorized statistical activities.

This document contains proposed regulations authorizing IRS personnel to disclose additional items of return information that have been requested by the Secretary of Commerce.

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Procedure and Administration Regulations (26 CFR Part 301) relating to Internal Revenue Code (Code) section 6103(j). The temporary regulations contain rules relating to the disclosure of return information reflected on returns to officers and employees of the Department of Commerce for structuring censuses and national economic accounts and conducting related statistical activities authorized by law.

The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the proposed regulations.