

Dated: September 15, 2006.
Steven D. Vaughn,
*Director, Office of New Animal Drug
 Evaluation, Center for Veterinary Medicine.*
 [FR Doc. E6-15888 Filed 9-27-06; 8:45 am]
BILLING CODE 4160-01-S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9281]

RIN 1545-BF70

**Determination of Interest Expense
 Deduction of Foreign Corporations;
 Correction**

AGENCY: Internal Revenue Service (IRS),
 Treasury.

ACTION: Correction to final and
 temporary regulations.

SUMMARY: This document contains a
 correction to final and temporary
 regulations (TD 9281), that were
 published in the **Federal Register** on
 Thursday, August 17, 2006 (71 FR
 47443). This regulation revised the
 Income Tax Regulations relating to the
 determination of the interest expense
 deduction of foreign corporations and
 applies to foreign corporations engaged
 in a trade or business within the United
 States.

DATES: This correction is effective
 August 17, 2006.

FOR FURTHER INFORMATION CONTACT:
 Gregory Spring or Paul Epstein, (202)
 622-3870 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations
 (TD 9281) that is the subject of this
 correction are under sections 882 and
 884 of the Internal Revenue Code.

Need for Correction

As published, TD 9281 contains an
 error that may prove to be misleading
 and is in need of clarification.

Correction of Publication

Accordingly, the publication of the
 final and temporary regulations (TD
 9281), that were the subject of FR Doc.
 E6-13402, is corrected as follows:

On page 47443, column 1, in the
 preamble under the caption "**DATES:**
Effective Date:", lines 1 through 5, the
 language, "These regulations are
 effective starting the tax year end for
 which the original tax return due date
 (including extensions) is after August
 17, 2006." is corrected to read "These

regulations are effective August 17,
 2006."

Cynthia E. Grigsby,
*Senior Federal Register Liaison Officer,
 Publications and Regulations Branch, Legal
 Processing Division, Associate Chief Counsel,
 (Procedure and Administration).*
 [FR Doc. E6-15891 Filed 9-27-06; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9281]

RIN 1545-BF70

**Determination of Interest Expense
 Deduction of Foreign Corporations;
 Correction**

AGENCY: Internal Revenue Service (IRS),
 Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a
 correction to final and temporary
 regulations (TD 9281), that were
 published in the **Federal Register** on
 Thursday, August 17, 2006 (71 FR
 47443). This regulation revised the
 Income Tax Regulations relating to the
 determination of the interest expense
 deduction of foreign corporations and
 applies to foreign corporations engaged
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SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations
 (TD 9281) that is the subject of this
 correction are under sections 882 and
 884 of the Internal Revenue Code.

Need for Correction

As published, TD 9281 contains errors
 that may prove to be misleading and are
 in need of clarification.

List of Subjects 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 1.882-5 paragraph
 (a)(7) is revised to read as follows:

**§ 1.882-5 Determination of interest
 deduction.**

* * * * *

(a)(7) through (a)(7)(iii) [Reserved].
 For further guidance, see entry in
 § 1.882-5T(a)(7) through (a)(7)(iii).

* * * * *

■ **Par. 3.** Section 1.882-5T is amended
 by revising the last sentence of
 paragraph (c)(2)(iv) to read as follows:

**§ 1.882-5T Determination of interest
 deduction (temporary).**

* * * * *

(c) * * *

(2) * * *

(iv) * * * The rules of § 1.882-5(b)(3)
 apply in determining the total value of
 applicable worldwide assets for the
 taxable year, except that the minimum
 number of determination dates are those
 stated in § 1.882-5(c)(2)(i).

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Cynthia E. Grigsby,
*Senior Federal Register Liaison Officer,
 Publications and Regulations Branch, Legal
 Processing Division, Associate Chief Counsel,
 (Procedure and Administration).*
 [FR Doc. E6-15893 Filed 9-27-06; 8:45 am]
BILLING CODE 4830-01-P

**DEPARTMENT OF VETERANS
 AFFAIRS**

38 CFR Part 19

RIN 2900-AL97

**Board of Veterans' Appeals:
 Clarification of a Notice of
 Disagreement**

AGENCY: Department of Veterans Affairs.
ACTION: Final rule.

SUMMARY: The Department of Veterans
 Affairs (VA) is amending its regulations
 governing appeals to the Board of
 Veterans' Appeals (BVA or Board) to
 clarify the actions an agency of original
 jurisdiction (AOJ) must take to
 determine whether a written
 communication from a claimant that is
 ambiguous in its purpose is intended to
 be a Notice of Disagreement (NOD) with
 an adverse claims decision.

DATES: *Effective Date:* This rule is
 effective October 30, 2006.

Applicability Date: VA will apply this
 rule to appeals pending before VA in