

taxable income for 2005 with respect to N, neither A nor B may reduce taxable income with respect to N for 2006.

*Example 3.* Unmarried roommates and colessees C and D provide housing to eight Hurricane Katrina displaced individuals during 2005. Under paragraphs (a) and (c)(1)(i)(A) of this section, C and D each may reduce taxable income by \$2,000 on their 2005 income tax returns.

*Example 4.* (i) H and W are married to each other and provide housing to a Hurricane Katrina displaced individual, O, in 2005. H and W file their 2005 income tax return married filing jointly. Under paragraphs (a) and (c)(4) of this section, H and W may reduce taxable income by \$500 on their 2005 income tax return with respect to O.

(ii) In 2006, H and W provide housing to O and to another Hurricane Katrina displaced individual, P. H and W file their 2006 income tax return married filing separately. Because H and W reduced their 2005 taxable income with respect to O, under paragraph (c)(3) of this section, neither H nor W may reduce taxable income on their 2006 income tax return with respect to O. Under paragraphs (a) and (c)(4) of this section, either H or W, but not both, may reduce taxable income by \$500 on his or her 2006 income tax return with respect to P.

(g) *Effective date.* This section applies for taxable years beginning after December 31, 2004, and before January 1, 2007, and ending on or after December 11, 2006.

Approved: December 1, 2006.

**Linda M. Kroening,**

*Acting Deputy Commissioner for Services and Enforcement.*

**Eric Solomon,**

*Acting Deputy Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. E6-21031 Filed 12-11-06; 8:45 am]

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## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 64

[CG Docket No. 02-386; FCC 05-29]

#### Rules and Regulations Implementing Minimum Customer Account Record Exchange Obligations on All Local and Interexchange Carriers

**AGENCY:** Federal Communications Commission.

**ACTION:** Final rule; announcement of effective date.

**SUMMARY:** In this document, the Commission re-publishes its announcement that the Office of Management and Budget (OMB) approved for three years the information collection requirements contained in the *Rules and Regulations Implementing Minimum Customer Account Record*

*Exchange Obligations on All Local and Interexchange Carriers, Report and Order and Further Notice of Proposed Rulemaking on August 30, 2005.* On September 21, 2005, the Commission published an announcement of the effective date of the rules published at 70 FR 32258. This document announces the effective date of corrected rules published at 70 FR 54300.

**DATES:** The corrected rules for § 64.4002 published at 70 FR 54300, September 14, 2005, are effective December 12, 2006.

**FOR FURTHER INFORMATION CONTACT:** Lisa Boehley, Policy Division, Consumer & Governmental Affairs Bureau, at (202) 418-2512.

**SUPPLEMENTARY INFORMATION:** This document announces that OMB approved for three years the information collection requirements contained in *Rules and Regulations Implementing Minimum Customer Account Record Exchange Obligations on All Local and Interexchange Carriers, Report and Order and Further Notice of Proposed Rulemaking*, FCC 05-29 published at 70 FR 54300, September 14, 2005. The information collections were approved by OMB on August 30, 2005. OMB Control Number 3060-1084. The Commission publishes this notice of the effective date of the corrected rules. If you have any comments on the burden estimates listed below, or how we can improve the collections and reduce any burdens caused thereby, please write to Leslie F. Smith, Federal Communications Commission, Room 1-A804, 445 12th Street, SW., Washington, DC 20554. Please include the OMB Control Number 3060-1084, in your correspondence. We will also accept your comments regarding the Paperwork Reduction Act aspects of the collections via the Internet, if you send them to [Leslie.Smith@fcc.gov](mailto:Leslie.Smith@fcc.gov) or you may call (202) 418-0217.

To request materials in accessible formats for people with disabilities (Braille, large print, electronic files, audio format), send an e-mail to [fcc504@fcc.gov](mailto:fcc504@fcc.gov) or call the Consumer & Governmental Affairs Bureau at (202) 418-0530 (voice), (202) 418-0432 (TTY).

#### Synopsis

As required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3507), the FCC notified the public that it received approval from OMB on August 30, 2005, for the collections of information contained in the Commission's *Rules and Regulations Implementing Minimum Customer Account Record Exchange Obligations*

*on All Local and Interexchange Carriers, Report and Order and Further Notice of Proposed Rulemaking.* On September 21, 2005, the Commission published an announcement of the effective date of the rules published at 70 FR 32258. The rules became effective on September 21, 2005. This document announces the effective date of the rules published at 70 FR 54300, which contained minor corrections to the rules published at 70 FR 32258. The total annual reporting burden associated with these collections of information, including the time for gathering and maintaining the collections of information, is estimated to be: 1,778 respondents, a total annual hourly burden of 44,576 hours, and \$1,114,400 in total annual costs. Under 5 CFR part 1320, an agency may not conduct or sponsor a collection of information unless it displays a current valid OMB Control Number. No person shall be subject to any penalty for failing to comply with a collection of information subject to the Paperwork Reduction Act that does not display a valid OMB Control Number. The foregoing notice is required by the Paperwork Reduction Act of 1995, Public Law 104-13, October 1, 1995, 44 U.S.C. 3507.

#### List of Subjects in 47 CFR Part 64

Reporting and recordkeeping requirements, Telecommunications, Telephone.

Federal Communications Commission.

**Marlene H. Dortch,**

*Secretary.*

[FR Doc. E6-20909 Filed 12-11-06; 8:45 am]

BILLING CODE 6712-01-P

## DEPARTMENT OF DEFENSE

### Defense Acquisition Regulations System

#### 48 CFR Parts 216 and 252

RIN 0750-AF44

#### Defense Federal Acquisition Regulation Supplement; Labor Reimbursement on DoD Non-Commercial Time-and-Materials and Labor-Hour Contracts (DFARS Case 2006-D030)

**AGENCY:** Defense Acquisition Regulations System, Department of Defense (DoD).

**ACTION:** Interim rule with request for comments.

**SUMMARY:** DoD has issued an interim rule amending the Defense Federal Acquisition Regulation Supplement

(DFARS) to provide policy for reimbursing labor costs on competitively awarded DoD non-commercial time-and-materials and labor-hour contracts.

**DATES:** *Effective Date:* February 12, 2007.

*Comment Date:* Comments on the interim rule should be submitted to the address shown below on or before February 12, 2007, to be considered in the formation of the final rule.

**ADDRESSES:** You may submit comments, identified by DFARS Case 2006–D030, using any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *E-mail:* [dfars@osd.mil](mailto:dfars@osd.mil). Include DFARS Case 2006–D030 in the subject line of the message.

- *Fax:* (703) 602–0350.

- *Mail:* Defense Acquisition Regulations System, Attn: Ms. Robin Schulze, OUSD (AT&L) DPAP (DARS), IMD 3C132, 3062 Defense Pentagon, Washington, DC 20301–3062.

- *Hand Delivery/Courier:* Defense Acquisition Regulations System, Crystal Square 4, Suite 200A, 241 18th Street, Arlington, VA 22202–3402.

Comments received generally will be posted without change to <http://www.regulations.gov>, including any personal information provided.

**FOR FURTHER INFORMATION CONTACT:** Ms. Robin Schulze, (703) 602–0326.

**SUPPLEMENTARY INFORMATION:**

**A. Background**

This interim DFARS rule supplements the final Federal Acquisition Regulation (FAR) rule published in Federal Acquisition Circular 2005–15, under FAR Case 2004–015. The FAR rule clarifies payment procedures for non-commercial time-and-materials and labor-hour contracts, and prescribes the following three options for establishing fixed hourly rates on competitively awarded non-commercial time-and-materials and labor-hour contracts:

- (1) Separate rates that include profit for each category of labor performed by the contractor and each subcontractor, and for each category of labor transferred between divisions, subsidiaries, or affiliates of the contractor under a common control.

- (2) Blended rates that include profit for each category of labor performed by the contractor and its subcontractors, and labor transferred between divisions, subsidiaries, or affiliates of the contractor under a common control.

- (3) Any combination of separate and blended rates for each category of labor.

The FAR rule also authorizes agencies to select, and make mandatory, one of

the three options at the agency level. DoD believes it is in the best interests of the Department to select, and make mandatory, the option requiring separate fixed hourly rates that include profit for each category of labor performed by the contractor and each subcontractor, and for each category of labor transferred between divisions, subsidiaries, or affiliates of the contractor under a common control. The reasons for selection of this option include—

- (1) The relatively large dollar value of many DoD non-commercial time-and-materials and labor-hour contracts;

- (2) The significant oversight and legislative initiatives that have focused on DoD in recent years; and

- (3) The preponderance of DoD non-commercial time-and-materials and labor-hour contracts performed by traditional DoD contractors and subcontractors, who already have the necessary mechanisms in place to establish separate fixed hourly rates for each performing entity without significant administrative burden.

This rule was not subject to Office of Management and Budget review under Executive Order 12866, dated September 30, 1993. In accordance with established rulemaking procedures, DoD will coordinate with the Office of Management and Budget regarding public comments received in response to this interim rule prior to the issuance of a final rule.

**B. Regulatory Flexibility Act**

This rule may impact a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, et seq. DoD has prepared an initial regulatory flexibility analysis, which is summarized as follows:

The objective of the rule is to select the FAR option for establishing labor rates that is the most suitable for DoD competitively awarded, non-commercial time-and-materials and labor-hour contracts. The legal basis for the rule is 41 U.S.C. 421. The rule will apply to all entities interested in receiving DoD competitively awarded non-commercial time-and-materials and labor-hour contracts. The impact on small entities is unknown at this time. DoD believes that, for non-commercial time-and-materials and labor-hour contracts, it is in the best interests of the Department to require use of the FAR option that provides for the establishment of separate fixed hourly rates for each category of labor performed by the contractor and each subcontractor, and for each category of labor transferred between divisions, subsidiaries, or

affiliates of the contractor under a common control.

A copy of the analysis may be obtained from the point of contact specified herein. DoD invites comments from small businesses and other interested parties. DoD also will consider comments from small entities concerning the affected DFARS subparts in accordance with 5 U.S.C. 610. Such comments should be submitted separately and should cite DFARS Case 2006–D030.

**C. Paperwork Reduction Act**

The Paperwork Reduction Act does not apply, because the rule does not impose any information collection requirements that require the approval of the Office of Management and Budget under 44 U.S.C. 3501, et seq.

**D. Determination To Issue an Interim Rule**

A determination has been made under the authority of the Secretary of Defense that urgent and compelling reasons exist to publish an interim rule prior to affording the public an opportunity to comment. This interim rule provides policy for reimbursing labor costs on competitively awarded DoD non-commercial time-and-materials and labor-hour contracts. DoD believes it is in the best interests of the Department to require the establishment of separate fixed hourly rates for each category of labor performed by the contractor and each subcontractor, and for each category of labor transferred between divisions, subsidiaries, or affiliates of the contractor under a common control. The reasons for this decision include—

- (1) The relatively large dollar value of many DoD non-commercial time-and-materials and labor-hour contracts;

- (2) The significant oversight and legislative initiatives that have focused on DoD in recent years; and

- (3) The preponderance of DoD non-commercial time-and-materials and labor-hour contracts performed by traditional DoD contractors and subcontractors, who already have the necessary mechanisms in place to establish separate fixed hourly rates for each performing entity without significant administrative burden.

Comments received in response to this interim rule will be considered in the formation of the final rule.

**List of Subjects in 48 CFR Parts 216 and 252**

Government procurement.

**Michele P. Peterson,**

*Editor, Defense Acquisition Regulations System.*

■ Therefore, 48 CFR parts 216 and 252 are amended as follows:

■ 1. The authority citation for 48 CFR parts 216 and 252 continues to read as follows:

**Authority:** 41 U.S.C. 421 and 48 CFR Chapter 1.

**PART 216—TYPES OF CONTRACTS**

■ 2. Section 216.601 is added to read as follows:

**216.601 Time-and-materials contracts.**

(e) *Solicitation provisions.* Use the provision at FAR 52.216–29, Time-and-Materials/Labor-Hour Proposal Requirements—Non-Commercial Item Acquisition with Adequate Price Competition, with 252.216–7002, Alternate A, in solicitations contemplating the use of a time-and-materials or labor-hour contract type for non-commercial items if the price is expected to be based on adequate competition.

**PART 252—SOLICITATION PROVISIONS AND CONTRACT CLAUSES**

■ 3. Section 252.216–7002 is added to read as follows:

**252.216–7002 Alternate A, Time-and-Materials/Labor-Hour Proposal Requirements—Non-Commercial Item Acquisition with Adequate Price Competition.**

As prescribed in 216.601(e), substitute the following paragraph (c) for paragraph (c) of the provision at FAR 52.216–29:

**ALTERNATE A, TIME-AND-MATERIALS/LABOR-HOUR PROPOSAL REQUIREMENTS—NON-COMMERCIAL ITEM ACQUISITION WITH ADEQUATE PRICE COMPETITION (FEB. 2007)**

(c) The offeror must establish fixed hourly rates using separate rates for each category of labor to be performed by each subcontractor and for each category of labor to be performed by the offeror, and for each category of labor to be transferred between divisions, subsidiaries, or affiliates of the offeror under a common control.

[FR Doc. 06–9602 Filed 12–6–06; 9:16 am]

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**DEPARTMENT OF COMMERCE****National Oceanic and Atmospheric Administration****50 CFR Part 648**

[Docket No. 051128313–6029–02; I.D. 120406C ]

**Fisheries of the Northeastern United States; Atlantic Bluefish Fishery; Commercial Quota Harvested for New York**

**AGENCY:** National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

**ACTION:** Closure of commercial fishery.

**SUMMARY:** NMFS announces that the Atlantic bluefish commercial quota available to New York has been harvested. Vessels issued a commercial Federal fisheries permit for the Atlantic bluefish fishery may not land bluefish in New York for the remainder of calendar year 2006, unless additional quota becomes available through a transfer. Regulations governing the Atlantic bluefish fishery require publication of this notification to advise New York that the quota has been harvested and to advise vessel permit holders and dealer permit holders that no commercial quota is available for landing bluefish in New York.

**DATES:** Effective 0001 hours, December 12, 2006, through 2400 hours, December 31, 2006.

**FOR FURTHER INFORMATION CONTACT:** Douglas Potts, Fishery Management Specialist, (978) 281–9341.

**SUPPLEMENTARY INFORMATION:** Regulations governing the Atlantic bluefish fishery are found at 50 CFR part 648. The regulations require annual specification of a commercial quota that is apportioned on a percentage basis among the coastal states from Florida through Maine. The process to set the annual commercial quota and the percent allocated to each state is described in § 648.160.

The initial coast wide commercial quota for Atlantic bluefish for the 2006 calendar year was set equal to 4,215,802 lb (1,912 mt) (71 FR 9472, February 24, 2006). The initial commercial quota was adjusted by transferring 3,865,294 lb (1,753 mt) from the recreational allocation, resulting in a total commercial quota of 8,081,096 lb (3,666 mt). The percent allocated to vessels landing bluefish in New York is 10.3851 percent, resulting in an initial

commercial quota of 839,230 lb (380,672 kg). The 2006 allocation was reduced to 775,526 lb (351,773 kg) (71 FR 27977, May 15, 2006) due to research set-aside and a quota overage in 2005. New York received transfers of commercial bluefish quota from Virginia (71 FR 42315, July 26, 2006) and Florida (71 FR 51531, August 30, 2006), which resulted in a 2006 allocation of 1,025,526 lb (465,171 kg).

Section 648.161(b) requires the Administrator, Northeast Region, NMFS (Regional Administrator) to monitor state commercial quotas and to determine when a state's commercial quota has been harvested. NMFS then publishes a notification in the **Federal Register** to advise the state and to notify Federal vessel and dealer permit holders that, effective upon a specific date, the state's commercial quota has been harvested and no commercial quota is available for landing bluefish in that state. The Regional Administrator has determined, based upon dealer reports and other available information, that New York has harvested its quota for 2006.

The regulations at § 648.4(b) provide that Federal permit holders agree, as a condition of the permit, not to land bluefish in any state that the Regional Administrator has determined no longer has commercial quota available. Therefore, effective 0001 hours, December 12, 2006, further landings of bluefish in New York by vessels holding Atlantic bluefish commercial Federal fisheries permits are prohibited for the remainder of the 2006 calendar year, unless additional quota becomes available through a transfer and is announced in the **Federal Register**. Effective 0001 hours, December 12, 2006, federally permitted dealers are also notified that they may not purchase bluefish from federally permitted vessels that land in New York for the remainder of the calendar year, or until additional quota becomes available through a transfer.

**Classification**

This action is required by 50 CFR part 648 and is exempt from review under Executive Order 12866.

**Authority:** 16 U.S.C. 1801 *et seq.*

Dated: December 5, 2006.

**James P. Burgess,**

*Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service.*

[FR Doc. 06–9624 Filed 12–6–06; 3:08 pm]

BILLING CODE 3510–22–S