

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).*

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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.*

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## 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