

§ 293.13 What happens if the Secretary does not act on the compact or amendment within the 45-day review period?

If the Secretary neither affirmatively approves nor disapproves a compact or amendment within the 45-day review period, the compact or amendment is considered to have been approved, but only to the extent it complies with the provisions of the Indian Gaming Regulatory Act.

§ 293.14 Who can withdraw a compact or amendment after it has been received by the Secretary?

To withdraw a compact or amendment after it has been received by the Secretary, the Indian tribe and State must submit a written request to the Director, Office of Indian Gaming at the address listed in § 293.10.

§ 293.15 When may the Secretary disapprove a compact or amendment?

The Secretary may disapprove a compact or amendment only if it violates:

- (a) Any provision of the Indian Gaming Regulatory Act;
- (b) Any other provision of Federal law that does not relate to jurisdiction over gaming on Indian lands; or
- (c) The trust obligations of the United States to Indians.

§ 293.16 When does an approved or considered-to-have-been-approved compact or amendment take effect?

(a) An approved or considered-to-have-been-approved compact or amendment takes effect on the date that notice of its approval is published in the **Federal Register**.

(b) The notice of approval must be published in the **Federal Register** within 90 days from the date the compact or amendment is received by the Office of Indian Gaming.

§ 293.17 How does the Paperwork Reduction Act affect this part?

The information collection requirements contained in § 293.9 have been approved by the OMB under the Paperwork Reduction Act of 1995, 44 U.S.C. 3507(d), and assigned control number 01XX. A federal agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a currently valid OMB control number.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-151135-07]

RIN 1545-BH39

Multiemployer Plan Funding Guidance; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of a public hearing on proposed rulemaking.

SUMMARY: This document contains a correction to a notice of public hearing on a notice of proposed rulemaking that was published in the **Federal Register** on Friday, June 27, 2008 (73 FR 36476) providing additional rules for certain multiemployer defined benefit plans that are in effect on July 16, 2006. These proposed regulations affect sponsors and administrators of, and participants in multiemployer plans that are in either endangered or critical status. These regulations are necessary to implement the new rules set forth in section 432 that are effective for plan years beginning after 2007. The proposed regulations reflect changes made by the Pension Protection Act of 2006.

FOR FURTHER INFORMATION CONTACT: Bruce Perlin, (202) 622-6090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 432 of the Internal Revenue Code.

Need for Correction

As published, a notice of a public hearing on proposed rulemaking (REG-151135-07) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of a notice of public hearing on proposed rulemaking (REG-151135-07), which was the subject of FR Doc. E8-14563, is corrected as follows:

On page 36477, column 1, under the caption **SUPPLEMENTARY INFORMATION**, line 5, the language **Federal Register** on Tuesday, March 8," is corrected to read

Federal Register on Tuesday, March 18,".

LaNita Van Dyke,

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

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 26 and 301

[REG-121698-08]

RIN 1545-B100

Amendments to the Section 7216 Regulations—Disclosure or Use of Information by Preparers of Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

SUMMARY: In the Procedure and Administration section of this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide updated guidance affecting tax return preparers regarding the disclosure of a taxpayer's social security number to a tax return preparer located outside of the United States in order to provide an exception allowing such disclosure with the taxpayer's consent in limited circumstances. The text of those temporary regulations also serves as the text of these proposed regulations. This document invites comments from the public on these regulations, and provides notice of a public hearing on these proposed regulations.

DATES: Written or electronic comments must be received by September 30, 2008. Outlines of topics to be discussed at the public hearing scheduled for October 6, 2008 at 10 a.m. must be received by September 15, 2008.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-121698-08), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-121698-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-121698-08).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Lawrence E. Mack, (202) 622-4940; concerning the submissions of comments and requests for hearing, Fummi Taylor, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background and Explanation of Provisions**

This document contains proposed amendments to 26 CFR part 301 under section 7216 to provide modified rules relating to the ability of a tax return preparer located within the United States to disclose a taxpayer's social security number ("SSN") constituting tax return information with the taxpayer's consent to a tax return preparer located outside of the United States. Simultaneously with the publication of this notice of proposed rulemaking, temporary regulations are published in the Rules and Regulations section of this issue of the **Federal Register** amending 26 CFR part 301. Those regulations provide a limited exception to the general rule prohibiting a return preparer from obtaining a taxpayer's consent to disclose the taxpayer's SSN to a tax return preparer located outside of the United States. The limited exception provides that a tax return preparer within the United States may disclose an SSN with the taxpayer's consent to a tax return preparer located outside of the United States when both the tax return preparer located within the United States and the tax return preparer located outside of the United States maintain an "adequate data protection safeguard" and the tax return preparer located within the United States verifies the maintenance of the adequate data protection safeguards in the request for the taxpayer's consent. Those regulations also clarify that the general prohibition regarding disclosure of SSNs applies only to those taxpayers filing a return in the Form 1040 Series, for example, Form 1040, Form 1040NR, Form 1040A, or Form 1040EZ. The text of those regulations also serves as the text of these regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the

regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules, how they can be made easier to understand, and the administrability of the rules in the proposed regulations, as well as the accompanying guidance published in Revenue Procedure 2008-35. All comments will be available for public inspection and copying.

A public hearing has been scheduled for October 6, 2008, beginning at 10 a.m. in the NYU Room (room 2615) of the Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 15 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit written comments on September 30, 2008 and an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by September 15, 2008. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the schedule of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is Lawrence E. Mack, Office of the Associate Chief Counsel (Procedure & Administration).

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Par. 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *.

Par. 2. Section 301.7216-3 is amended by revising paragraph (b)(4) to read as follows:

§ 301.7216-3 Disclosure or use permitted only with the taxpayer's consent.

* * * * *

(b) * * *

(4) [The text of proposed § 301.7216-3(b)(4) is the same as the text for § 301.7216-3T(b)(4), published elsewhere in this issue of the **Federal Register**.]

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Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E8-15047 Filed 7-1-08; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION**47 CFR Parts 1 and 43**

[WC Docket No. 07-38; FCC 08-89]

Development of Nationwide Broadband Data to Evaluate Reasonable and Timely Deployment of Advanced Services to All Americans, Improvement of Wireless Broadband Subscribership Data, and Development of Data on Interconnected Voice Over Internet Protocol (VoIP) Subscribership

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: In the Further Notice of Proposed Rulemaking (FNPRM), the Federal Communications Commission (Commission) seeks comment on modifications to the FCC Form 477 data collection to collect additional data on broadband service subscriptions. These changes will greatly improve the ability of the Commission to understand the extent of broadband deployment, and