

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

## 26 CFR Part 1

[REG-127391-07]

RIN 1545-BH02

**Guidance Under Section 664 Regarding the Effect of Unrelated Business Taxable Income on Charitable Remainder Trusts; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.**SUMMARY:** This document cancels a public hearing on proposed rulemaking providing guidance under Internal Revenue Code section 664 on the tax effect of unrelated business taxable income (UBTI) on charitable remainder trusts.**DATES:** The public hearing, originally scheduled for April 11, 2008, at 10 a.m., is cancelled.**FOR FURTHER INFORMATION CONTACT:** Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov).**SUPPLEMENTARY INFORMATION:** A notice of public hearing that appeared in the **Federal Register** on Friday, March 7, 2008 (73 FR 12313), announced that a public hearing was scheduled for April 11, 2008, at 10 a.m., in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.

The subject of the public hearing is under section 664 of the Internal Revenue Code.

The public comment period for these regulations will be expired on May 6, 2008. Outlines of topics to be discussed at the hearing were due on March 28, 2008. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of Monday, March 31, 2008, no one has requested to speak. Therefore, the public hearing scheduled for April 11, 2008, is cancelled.

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

[FR Doc. E8-7225 Filed 4-4-08; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

## 26 CFR Part 31

[REG-111583-07]

RIN 1545-BG50

**Employment Tax Adjustments; Hearing****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.**SUMMARY:** This document cancels a public hearing on proposed rulemaking relating to employment tax adjustments and employment tax refund claims.**DATES:** The public hearing, originally scheduled for April 17, 2008, at 10 a.m., is cancelled.**FOR FURTHER INFORMATION CONTACT:**Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at [Richard.A.Hurst@irs.counsel.treas.gov](mailto:Richard.A.Hurst@irs.counsel.treas.gov).**SUPPLEMENTARY INFORMATION:** A notice of public hearing that appeared in the **Federal Register** on Monday, December 31, 2007 (72 FR 74233), announced that a public hearing was scheduled for April 17, 2008, at 10 a.m., in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under sections 6011, 6205, 6302, 6402, 6413, and 6414 of the Internal Revenue Code.

The public comment period for these regulations expired on March 27, 2008. Outlines of topics to be discussed at the hearing were due on March 27, 2008. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of Friday, March 28, 2008, no one has requested to speak. Therefore, the public hearing scheduled for April 17, 2008, is cancelled.

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

[FR Doc. E8-7224 Filed 4-4-08; 8:45 am]

BILLING CODE 4830-01-P

OFFICE OF PERSONNEL  
MANAGEMENT

## 48 CFR Part 1633

RIN 3206-AL35

**Federal Employees Health Benefits Acquisition Regulation: Board of Contract Appeals****AGENCY:** Office of Personnel Management.**ACTION:** Proposed rule.**SUMMARY:** The Office of Personnel Management (OPM) is issuing a proposed rule to remove the designation of the Armed Services Board of Contract Appeals (ASBCA) from the Federal Employees Health Benefits Acquisition Regulation (FEHBAR). The ASBCA designation is no longer appropriate since the creation of the Civilian Board of Contract Appeals by the National Defense Authorization Act of 2006.**DATES:** *Effective Date:* Effective May 7, 2008.**ADDRESSES:** You may submit written comments, identified by RIN 3206-AL35, by any of the following methods:

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

- *E-mail:* [marguerite.martel@opm.gov](mailto:marguerite.martel@opm.gov). Include RIN 3206-AL35 in the subject line of the message.

- *Fax:* 202-606-0633.
- *Mail:* Marguerite Martel, 1900 E Street, NW., Room 3415, Washington, DC 20415. 202-606-0004.

**Instructions:** All submissions received must include the agency name and docket number or Regulatory Information Number (RIN) for this rulemaking.**SUPPLEMENTARY INFORMATION:** The Contract Disputes Act (41 U.S.C. 601-613) (CDA) allows Federal Government contractors, including carriers participating in the Federal Employees Health Benefits (FEHB) Program, to appeal official decisions made by a contracting officer to an agency board of contract appeals. Prior to the enactment of the National Defense Authorization Act of 2006 (NDAA), the CDA authorized each agency to create their own board or, in the alternative, to designate another agency's board for this purpose. Previously, the Armed Services Board of Contract Appeals (ASBCA) served as the agency board of contract appeals for appeals between FEHB carriers and the Office of Personnel Management (OPM).

The NDAA of 2006, in addition to eliminating agency board designation

authority, dismantled most existing agency boards, creating as a replacement the Civilian Board of Contract Appeals (CBCA) with authority extending to most civilian agencies, including OPM. Accordingly, the CBCA has now replaced the ASBCA as the venue for claims brought under the Act for the FEHB Program. OPM is updating the FEHBR to reflect this change in the law.

#### Collection of Information Requirement

This rulemaking makes a minor clarifying amendment to the Federal Employees Health Benefits Acquisition Regulations. The rule does not impose information collection and recordkeeping requirements that meet the definition of the Paperwork Reduction Act of 1995's term "collection of information," which means obtaining, causing to be obtained, soliciting, or requiring the disclosure to third parties or the public, of facts or opinions by or for an agency, regardless of form or format, calling for either answers to identical questions posed to, or identical reporting or recordkeeping requirements imposed on ten or more persons, other than agencies, instrumentalities, or employees of the United States; or answers to questions posed to agencies, instrumentalities, or employees of the United States which are to be used for general statistical purposes. Consequently, it need not be reviewed by the Office of Management and Budget under the authority of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

#### Regulatory Flexibility Act

The Regulatory Flexibility Act (RFA) requires agencies to analyze options for regulatory relief of small businesses. For purposes of the RFA, small entities include small businesses, nonprofit organizations, and government agencies with revenues of \$11.5 million or less in any one year. This rulemaking affects FEHB Program carriers and their contractual arrangements that exceed the dollar threshold. Therefore, I certify that this regulation will not have a significant economic impact on a substantial number of small entities.

#### Regulatory Impact Analysis

We have examined the impact of this proposed rule as required by Executive Order 12866 (September 1993, Regulatory Planning and Review), the RFA (September 16, 1980, Pub. L. 96-354), section 1102(b) of the Social Security Act, the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4), and Executive Order 13132. Executive Order 12866 (as amended by Executive Order

13258, which merely assigns responsibility of duties) directs agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). A regulatory impact analysis (RIA) must be prepared for major rules with economically significant effects (\$100 million or more in any one year). This rule is not considered a major rule, as defined in title 5, United States Code, section 804(2), because we estimate it will affect only FEHB carriers. Any resulting economic impact would not be expected to exceed the dollar threshold.

#### Executive Order 12866, Regulatory Review

This rule has been reviewed by the Office of Management and Budget in accordance with Executive Order 12866.

#### List of Subjects in 48 CFR Part 1633

Government employees, Government procurement, Health insurance.

Office of Personnel Management.

Linda M. Springer,

Director.

Accordingly, by the authority of 5 U.S.C. 8913; 41 U.S.C. 401 *et seq.*; 48 CFR 1.301, OPM is amending chapter 16 of title 48 of the Code of Federal Regulations by removing part 1633:

#### PART 1633—[REMOVED AND RESERVED]

[FR Doc. E8-7152 Filed 4-4-08; 8:45 am]

BILLING CODE 6325-39-P

#### OFFICE OF PERSONNEL MANAGEMENT

#### 48 CFR Part 2133

RIN 3206-AL46

#### Federal Employees Group Life Insurance Federal Acquisition Regulation: Board of Contract Appeals

**AGENCY:** Office of Personnel Management.

**ACTION:** Proposed rule.

**SUMMARY:** The Office of Personnel Management (OPM) is issuing a proposed rule to remove the designation of the Armed Services Board of Contract Appeals (ASBCA) from the Federal Employees Group Life Insurance Federal Acquisition Regulation (LIFAR). The ASBCA designation is no longer appropriate since the creation of the

Civilian Board of Contract Appeals by the National Defense Authorization Act of 2006.

**DATES:** *Effective Date:* Effective May 7, 2008.

**ADDRESSES:** You may submit written comments, identified by RIN 3206-AL46, by any of the following methods:

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

- *E-mail:*

[marguerite.martel@opm.gov](mailto:marguerite.martel@opm.gov). Include RIN 3206-AL46 in the subject line of the message.

- *Fax:* 202-606-0633.

- *Mail:* Marguerite Martel, 1900 E Street, NW., Room 3415, Washington, DC 20415. 202-606-0004.

*Instructions:* All submissions received must include the agency name and docket number or Regulatory Information Number (RIN) for this rulemaking.

**SUPPLEMENTARY INFORMATION:** The Contract Disputes Act (41 U.S.C. 601-613) (CDA) allows Federal Government contractors, including carriers participating in the Federal Employees Group Life Insurance (FEGLI) Program, to appeal official decisions made by a contracting officer to an agency board of contract appeals. Prior to the enactment of the National Defense Authorization Act of 2006 (NDAA), the CDA authorized each agency to create their own board or, in the alternative, to designate another agency's board for this purpose. Previously, the Armed Services Board of Contract Appeals (ASBCA) served as the agency board of contract appeals for appeals between the FEGLI carrier and the Office of Personnel Management (OPM).

The NDAA of 2006, in addition to eliminating agency board designation authority, dismantled most existing agency boards, creating as a replacement the Civilian Board of Contract Appeals (CBCA) with authority extending to most civilian agencies, including OPM. Accordingly, the CBCA has now replaced the ASBCA as the venue for claims brought under the Act for the FEGLI Program. OPM is updating the LIFAR to reflect this change in the law.

#### Collection of Information Requirement

This rulemaking makes a minor clarifying amendment to the Federal Employees Group Life Insurance Federal Acquisition Regulations. The rule does not impose information collection and recordkeeping requirements that meet the definition of the Paperwork Reduction Act of 1995's term "collection of information," which means obtaining, causing to be obtained,