

(d)(4)(i)(E) through (e)(1) [Reserved]. For further guidance see § 1.883–4(d)(4)(i)(E) through (e)(1).

(2) With respect to all qualified shareholders relied upon to satisfy the 50 percent ownership test of § 1.883–4(a), the total number of such qualified shareholders as defined in § 1.883–4(b)(1); the total percentage of the value of the outstanding shares owned, applying the attribution rules of § 1.883–4(c), by such qualified shareholders by country of residence or organization, whichever is applicable; and the period during the taxable year of the foreign corporation that such stock was held by qualified shareholders; and

(3) Any other relevant information specified by the Form 1120–F, “U.S. Income Tax Return of a Foreign Corporation,” and its accompanying instructions, or in guidance published by the Internal Revenue Service (see § 601.601(d)(2) of this chapter).  
**■ Par. 12.** Section 1.883–5 is amended by revising the heading and adding paragraphs (d) and (e) to read as follows:

**§ 1.883–5 Effective/applicability dates.**

(d) through (e) [Reserved]. For further guidance, see § 1.883–5T(d) through (e).

**■ Par. 13.** Section 1.883–5T is added to read as follows:

**§ 1.883–5T Effective/applicability dates (temporary).**

(a) through (c) [Reserved]. For further guidance, see § 1.883–5(a) through (c).

(d) *Effective date.* These regulations are effective on June 25, 2007.

(e) *Applicability dates.* Sections 1.883–1T, 1.883–2T, 1.883–3T, and 1.883–4T are applicable to taxable years of the foreign corporation beginning after June 25, 2007. Taxpayers may elect to apply § 1.883–3T to any open taxable years of the foreign corporation beginning on or after December 31, 2004.

(f) *Expiration date.* The applicability of §§ 1.883–1T, 1.883–2T, 1.883–3T, and 1.883–4T expires on or before June 22, 2010.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

**■ Par. 14.** The authority citation for part 602 continues to read as follows:

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

**■ Par. 15.** In § 602.101, paragraph (b) is amended by adding entries in numerical order to the table to read as follows:

**§ 602.101 OMB Control numbers.**

\* \* \* \* \*

(b) \* \* \*

CFR part or section where identified and described	Current OMB Control No.
* * * * *	*
§ 1.883–1T .....	1545–1667
§ 1.883–2T .....	1545–1667
§ 1.883–3T .....	1545–1667
§ 1.883–4T .....	1545–1667
§ 1.883–5T .....	1545–1667
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**Kevin M. Brown,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: June 14, 2007.

**Eric Solomon,**  
*Assistant Secretary of the Treasury (Tax Policy).*

[FR Doc. E7–12039 Filed 6–22–07; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF LABOR**

**Mine Safety and Health Administration**

**30 CFR Part 75**

**RIN 1219–AB52**

**Sealing of Abandoned Areas**

**AGENCY:** Mine Safety and Health Administration, Labor.

**ACTION:** Extension of comment period.

**SUMMARY:** The Mine Safety and Health Administration (MSHA) is extending the comment period for the Emergency Temporary Standard (ETS) on sealing of abandoned areas of underground coal mines published on May 22, 2007 (72 FR 28796).

**DATES:** The comment period will close on August 17, 2007.

**ADDRESSES:** Comments must be clearly identified and may be submitted by any of the following methods:

(1) *Federal Rulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

(2) *Electronic mail:* [zzMSHA-Comments@dol.gov](mailto:zzMSHA-Comments@dol.gov). Include “RIN 1219–AB52” in the subject line of the message.

(3) *Telefax:* (202) 693–9441. Include “RIN 1219–AB52” in the subject.

(4) *Regular Mail:* MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room 2350, Arlington, Virginia 22209–3939.

(5) *Hand Delivery or Courier:* MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room

2350, Arlington, Virginia 22209–3939. Sign in at the receptionist’s desk on the 21st floor.

(6) *Docket:* Comments can be accessed electronically at <http://www.msha.gov> under the “Rules and Regs” link. MSHA will post all comments on the Internet without change, including any personal information provided. Comments may also be reviewed at the Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room 2350, Arlington, Virginia. Sign in at the receptionist’s desk on the 21st floor.

MSHA maintains a listserve that enables subscribers to receive e-mail notification when rulemaking documents are published in the **Federal Register**. To subscribe to the listserve, go to <http://www.msha.gov/subscriptions/subscribe.aspx>.

**FOR FURTHER INFORMATION CONTACT:** Patricia W. Silvey, Director, Office of Standards, Regulations, and Variances, MSHA, 1100 Wilson Boulevard, Room 2350, Arlington, Virginia 22209–3939. Ms. Silvey can be reached at [Silvey.Patricia@dol.gov](mailto:Silvey.Patricia@dol.gov) (Internet E-mail), (202) 693–9440 (voice), or (202) 693–9441 (facsimile). This notice is available on the Internet at <http://www.msha.gov/REGSINFO.HTM>.

**SUPPLEMENTARY INFORMATION:** MSHA issued an ETS on May 22, 2007, which included hearing dates and a deadline for receiving comments. The comment period was scheduled to close on July 6, 2007, forty-five days from the date of publication, and the last hearing date was scheduled on July 19, 2007. MSHA believes this action allows commenters sufficient time to prepare comments including post-hearing comments. MSHA will accept written comments and other appropriate data for the record from any interested party up to the close of the comment period on August 17, 2007.

Dated: June 18, 2007.

**Richard E. Stickler,**  
*Assistant Secretary for Mine Safety and Health.*

[FR Doc. E7–12242 Filed 6–22–07; 8:45 am]

**BILLING CODE 4510–43–P**