

TABLE 3.—BOMBARDIER SERVICE BULLETINS—Continued

For airplanes affected by Bombardier Service Bulletin—	That have these serial numbers—	Do these actions—	One approved method for doing these actions—
8–52–58, dated May 12, 2004 .....	452, 464, 490, 506, and 508 through 557 inclusive.	Install the cockpit door .....	Bombardier Series 100/300 Modsum 8Q200015.
		Install the cockpit door .....	Bombardier Series 100/300 Modsum 8Q420101.
		Install the cockpit door with a blow-out door panel.	Bombardier Series 100/300 Modsum 8Q420143.

**Actions Done In Accordance With Previous Revision of Service Bulletin**

(h) Actions done before the effective date of this AD in accordance with Bombardier Service Bulletin 8–52–54, dated May 12, 2004, are acceptable for compliance with the corresponding requirements in paragraph (f) of this AD.

**Alternative Methods of Compliance (AMOCs)**

(i)(1) The Manager, New York Aircraft Certification Office, FAA, has the authority to approve AMOCs for this AD, if requested in accordance with the procedures found in 14 CFR 39.19.

(2) Before using any AMOC approved in accordance with § 39.19 on any airplane to which the AMOC applies, notify the appropriate principal inspector in the FAA Flight Standards Certificate Holding District Office.

**Related Information**

(j) Canadian airworthiness directive CF–2005–34, dated August 29, 2005, also addresses the subject of this AD.

**Material Incorporated by Reference**

(k) You must use the Bombardier service information identified in Table 4 of this AD to perform the actions that are required by this AD, as applicable, unless the AD specifies otherwise. The Director of the Federal Register approved the incorporation by reference of these documents in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Contact Bombardier, Inc., Bombardier Regional Aircraft Division, 123 Garratt Boulevard, Downsview, Ontario M3K 1Y5, Canada, for a copy of this service information. You may review copies at the Docket Management Facility, U.S. Department of Transportation, 400 Seventh Street, SW., Room PL–401, Nassif Building, Washington, DC; on the Internet at <http://dms.dot.gov>; or at the National Archives and Records Administration (NARA). For information on the availability of this material at the NARA, call (202) 741–6030, or go to [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

TABLE 4.—MATERIAL INCORPORATED BY REFERENCE

Bombardier Service Bulletin	Revision level	Date
8–52–54 .....	A .....	Nov. 5, 2004.
8–52–58 .....	Original ..	May 12, 2004.

Issued in Renton, Washington, on June 5, 2006.

**Kalene C. Yanamura,**

*Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 06–5286 Filed 6–12–06; 8:45 am]

**BILLING CODE 4910–13–P**

**DEPARTMENT OF COMMERCE**

**Bureau of Industry and Security**

**15 CFR Part 756**

**[Docket No. 060602146–6146–01]**

**RIN 0694–AD78**

**Authorization To Appoint Any Commerce Department Employee To Be Appeals Coordinator in Certain Administrative Appeals**

**AGENCY:** Bureau of Industry and Security, Commerce.

**ACTION:** Final rule.

**SUMMARY:** This rule revises Section 756.2 of the Export Administration Regulations (EAR) to authorize the Under Secretary for Industry and Security to designate any employee of the Department of Commerce to be the appeals coordinator for appeals of administrative actions taken under part 756 of the EAR. Such designation of employees from outside the Bureau of Industry and Security shall require the concurrence of the head of the operating unit in which that employee is employed. Prior to publication of this rule, only a “BIS official” might have been designated as appeals coordinator.

**DATES:** This rule is effective June 13, 2006.

**FOR FURTHER INFORMATION CONTACT:** William Arvin, Regulatory Policy Division, Office of Exporter Services, [warvin@bis.doc.gov](mailto:warvin@bis.doc.gov), 202 482 2440.

**SUPPLEMENTARY INFORMATION:**

**Background**

Part 756 of the EAR provides the procedures for appeal of administrative actions taken by BIS under the Export Administration Act or the Export

Administration Regulations. The procedures of part 756 apply to actions other than the issuance, amendment, revocation or appeal of a regulation, and most enforcement actions taken under part 764 or 766 of the EAR. Part 756 authorizes the Under Secretary for Industry and Security to designate an “appeals coordinator to assist in the review and processing of an appeal \* \* \*.” Prior to publication of this rule, part 756 authorized the Under Secretary for Industry and Security to designate “any BIS official” as appeals coordinator. This rule authorizes the Under Secretary for Industry and Security to designate any employee of the Department of Commerce to be the appeals coordinator. The Under Secretary for Industry and Security must have the concurrence of the head of the operating unit in which the employee is employed to make such a designation of a Department of Commerce employee who is not an employee of BIS.

The agency is making this change, which is administrative in nature, in order to provide the Under Secretary and the Department of Commerce with additional flexibility in allocating limited legal and official staff resources to the review and processing of appeals under part 756. The authority to decide appeals will remain with the Under Secretary, in accordance with section 756.2(c)(1) of the EAR, subject to the Under Secretary’s authority to delegate that function to the Deputy Under Secretary or another BIS official in accordance with section 756.2(a). Moreover, this change will not affect the Under Secretary’s authority to consider recommendations or other relevant information (from either the appeals coordinator or any other source) in deciding appeals, in accordance with section 756.2(c)(1). Nor will this change affect the substance of the agency’s ongoing decision-making activities.

**Rulemaking Requirements**

1. This rule has been determined to be not significant for purposes of Executive Order 12866.

2. Notwithstanding any other provision of law, no person is required

to respond to nor be subject to a penalty for failure to comply with a collection of information, subject to the requirements of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*) (PRA), unless that collection of information displays a currently valid Office of Management and Budget (OMB) Control Number. This rule does not involve any collections of information that are subject to the Paperwork Reduction Act.

3. This rule does not contain policies with Federalism implications as this term is defined in Executive Order 13132.

4. Pursuant to 5 U.S.C. 553, the provisions of the Administrative Procedure Act requiring a notice of proposed rulemaking and the opportunity for public comment are waived, because this regulation involves a rule of agency procedure. No other law requires that a notice of proposed rulemaking and an opportunity for public comment be given for this rule. Because a notice of proposed rulemaking and an opportunity for public comment are not required to be given for this rule under the Administrative Procedure Act or by any other law, the analytical requirements of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) are not applicable.

#### List of Subjects in 15 CFR Part 756

Administrative practice and procedure, Exports, Penalties.

■ Accordingly, part 756 of the Export Administration Regulations (15 CFR parts 730–799) are amended as follows:

#### PART 756—[AMENDED]

■ 1. The authority citation for 15 CFR part 756 continues to read:

**Authority:** 50 U.S.C. app. 2401 *et seq.*; 50 U.S.C. 1701 *et seq.*; E.O. 13222, 66 FR 44025, 3 CFR, 2001 Comp., p. 783; Notice of August 2, 2005, 70 FR 45273 (August 5, 2005).

■ 2. Section 756.2 is amended by revising the second sentence of paragraph (a), by adding a sentence immediately following the second sentence of paragraph (a) and by revising paragraph (b)(4)(v) to read as follows:

#### § 756.2 Appeal from an administrative action.

(a) *Review and appeal officials.* \* \* \* In addition, the Under Secretary may designate any employee of the Department of Commerce to be an appeals coordinator to assist in the review and processing of an appeal under this part. If such employee is not an employee of BIS, such designation may be made only with the concurrence

of the head of the operating unit in which that employee is employed.

\* \* \*

(b) \* \* \*

(4) \* \* \*

(v) *Report.* Any person designated by the Under Secretary to conduct an informal hearing shall submit a written report containing a summary of the hearing and recommend action to the Under Secretary.

\* \* \* \* \*

Dated: June 6, 2006.

**Matthew S. Borman,**

*Deputy Assistant Secretary for Export Administration.*

[FR Doc. E6–9220 Filed 6–12–06; 8:45 am]

**BILLING CODE 3510–33–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 602

[TD 9258 and TD 9264]

RIN 1545–BE86; RIN 1545–BF26

#### Guidance Under Section 1502; Amendment of Tacking Rule Requirements of Life-Nonlife Consolidated Regulations; and Guidance Necessary To Facilitate Business Electronic Filing and Burden Reduction; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendment.

**SUMMARY:** This document contains corrections to temporary regulations (TD 9258) that were published in the **Federal Register** on Tuesday, April 25, 2006 (71 FR 23856) relating to guidance regarding amendments to tacking rule requirements of Life-Nonlife consolidated regulations under section 1502; and final and temporary regulations (TD 9264), that were published in the **Federal Register** on Tuesday, May 30, 2006 (71 FR 30591) relating to guidance necessary to facilitate business electronic filing and burden reduction.

**DATES:** The amendment to § 1.1502–76T that published April 25, 2006, is effective April 25, 2006. The amendments to §§ 1.1563–1 and 602.101 and the removal of § 1.1502–76T that published May 30, 2006, is effective May 30, 2006.

**FOR FURTHER INFORMATION CONTACT:** Grid Glycer, (202) 622–7930 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

## Background

The temporary regulations (TD 9258) and final and temporary regulations (TD 9264) that are the subject of these corrections are under sections 332, 351, 355, 368, 1081, 1502, and 1563 of the Internal Revenue Code.

## Need for Correction

As published, TD 9258 and TD 9264 contain errors that may prove to be misleading and are in need of clarification. TD 9264 added § 1.1502–76T in error, as § 1.1502–76T was previously codified by TD 9258. This correcting amendment amends § 1.1502–76T as codified by TD 9258, and removes § 1.1502–76T as codified by TD 9264.

## List of Subjects

26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 602

Reporting and recordkeeping requirements.

## Correction of Publication

■ Accordingly, 26 CFR parts 1 and 602 are corrected by making the following correcting amendments:

### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

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

■ **Par. 2.** Section 1.1502–76T published on April 25, 2006, as TD 9258 is amended by revising paragraphs (b) through (c)(3) and adding paragraph (d) to read as follows:

#### § 1.1502–76T Taxable year of members of group (temporary).

\* \* \* \* \*

(b) through (b)(2)(ii)(C) [Reserved]. For further guidance, see § 1.1502–76(b) through (b)(2)(ii)(C).

(D) *Election—(1) Statement.* The election to ratably allocate items under paragraph (b)(2)(ii) of § 1.1502–76 must be made in a separate statement entitled, “THIS IS AN ELECTION UNDER § 1.1502–76(b)(2)(ii) TO RATABLY ALLOCATE THE YEAR’S ITEMS OF [INSERT NAME AND EMPLOYER IDENTIFICATION NUMBER OF THE MEMBER].” The election must be filed by including a statement on or with the returns including the items for the years ending and beginning with S’s change in status. If two or more members of the same consolidated group, as a consequence of