

# Notices

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This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

## DEPARTMENT OF AGRICULTURE

### Office of the Secretary

#### Forest Land Recovery Program; Determination of Primary Purpose of Certain Payments for Federal Tax Purposes

**AGENCY:** Office of the Secretary, USDA.

**ACTION:** Notice of determination.

**SUMMARY:** The Secretary of Agriculture has determined that cost-share payments made to individuals under the Forest Land Recovery Program (FLRP) are made primarily for the purpose of conserving soil and water resources, restoring the environment, restoring and improving forests, or restoring and providing a habitat for wildlife. This determination permits recipients to exclude certain payments under the FLRP from gross income for Federal income tax purposes to the extent allowed by the Internal Revenue Service.

**DATES:** The Secretary's determination was signed on June 21, 2006.

**ADDRESSES:** Questions may be addressed to Karl R. Dalla Rosa, Cooperative Forestry Staff, Forest Service, USDA, 1400 Independence Avenue, SW., Mail Stop 1123, Washington, DC 20250-1123. A copy of the determination is available upon request.

**FOR FURTHER INFORMATION CONTACT:** Karl R. Dalla Rosa, Cooperative Forestry Staff, USDA Forest Service, 202-205-6206.

**SUPPLEMENTARY INFORMATION:** Section 126 of the Internal Revenue Code (26 U.S.C. 126, as amended) provides that all or part of payments made to persons under certain cost-sharing programs in 26 U.S.C. (a)(1) through (10) may be excluded from the recipient's gross income for Federal income tax purposes under two conditions: (1) If the Secretary of Agriculture determines that the payments are made primarily for the

purpose of conserving soil and water resources, protecting or restoring the environment, improving forests, or providing a habitat for wildlife (the criteria for making such a determination are set forth in 7 CFR part 14, Determining the Primary Purpose of Certain Payments for Federal Tax Purposes), and (2) If the payments are determined by the Secretary of the Treasury as not increasing substantially the annual income derived from the property.

To make such a determination, the Secretary of Agriculture evaluates a cost-share conservation program based on the criteria set out in 7 CFR part 14. Following a primary purpose determination by the Secretary of Agriculture, the Secretary of the Treasury must determine that payments made under the cost-share conservation program do not substantially increase the annual income derived from the property benefited by the payments.

Therefore, having carefully examined the authorizing legislation for the Forest Land Recovery Program (FLRP) (Section 110 of the The Military Construction Appropriations and Emergency Hurricane Supplemental Appropriations Act of 2005; Pub. L. 108-324) and the planned operating procedures, the Secretary of Agriculture has determined, according to the criteria set forth in 7 CFR part 14, that the cost-share payments for implementing approved practices under the FLRP are made primarily for the purpose of conserving soil and water resources, improving forests, protecting and restoring the environment, and providing a habitat for wildlife.

Subject to further determination by the Secretary of the Treasury that payments made under the FLRP do not substantially increase the annual income derived from the property benefited by these payments, this determination by the Secretary of Agriculture permits payment recipients to exclude from gross income for Federal income tax purposes, all or part of the cost-share payments made under this program to the extent allowed by the Internal Revenue Service.

Dated: June 21, 2006.

**Mike Johanns,**  
Secretary.

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**BILLING CODE 4310-11-P**

## DEPARTMENT OF AGRICULTURE

### Food and Nutrition Service

#### Agency Information Collection Activities: Proposed Collection; Comment Request Worksheet for Food Stamp Program Quality Control Reviews

**AGENCY:** Food and Nutrition Service, USDA.

**ACTION:** Notice.

**SUMMARY:** As required by the Paperwork Reduction Act of 1995, this notice invites the general public and other public agencies to comment on the proposed information collection of the FNS-380, Worksheet for Food Stamp Program Quality Control Reviews. This proposed collection is a revision of a collection currently approved under OMB No. 0584-0074.

**DATES:** Written comments must be submitted on or before September 5, 2006.

**ADDRESSES:** Comments are invited on: (a) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology.

Send comments and requests for copies of this information collection to Daniel Wilusz, Chief, Quality Control Branch, Program Accountability Division, Food and Nutrition Service, U.S. Department of Agriculture, 3101 Park Center Drive, Room 822, Alexandria, VA 22302. You may fax comments on this notice to (703) 305-0928. You may also download an electronic version of this notice at <http://www.fns.usda.gov/jsp/rules/Regulations/default.htm> and comment via e-mail at [Daniel.Wilusz@fns.usda.gov](mailto:Daniel.Wilusz@fns.usda.gov).

All responses to this notice will be included in the request for OMB's