

**§ 1.21-1 [Corrected]**

**Par. 2.** On page 29851, column 1, § 1.21-1 is amended by revising paragraph (b)(5)(ii) to read as follows:

**§ 1.21-1 Expenses for household and dependent care services necessary for gainful employment.**

\* \* \* \* \*

(b) \* \* \*  
(5) \* \* \*

(ii) *Custodial parent allowed the credit.* A child to whom this paragraph (b)(5) applies is the qualifying individual of only one parent in any taxable year and is the qualifying child of the custodial parent even if the noncustodial parent may claim the dependency exemption for that child for that taxable year. See section 152(e). The custodial parent is the parent with whom a child shared the same principal place of abode the greater portion of the calendar year. See section 152(e)(4)(A).

\* \* \* \* \*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Parts 1 and 602**

[REG-139059-02]

RIN 1545-BB86

**Expenses for Household and Dependent Care Services Necessary for Gainful Employment; Correction**

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

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to notice of proposed rulemaking that was published in the **Federal Register** on Wednesday, May 24, 2006 (71 FR 29847) regarding the credit for expenses for household and dependent care services necessary for gainful employment.

**FOR FURTHER INFORMATION CONTACT:** Sara Shepherd, (202) 622-4960 (not a toll-free call).

**SUPPLEMENTARY INFORMATION:****Background**

The notice of proposed rulemaking (REG-139059-02) that is the subject of this correction is under section 21 of the Internal Revenue Code.

**Need for Correction**

As published, the notice of proposed rulemaking (REG-139059-02) contains an error that may prove to be misleading and is in need of correction.

**Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-139059-02), that was the subject of FR Doc. E6-7390, is corrected as follows:

1. On page 29848, column 2, in the preamble under the paragraph heading "3. *Special Rule for Children of Separated or Divorced Parents*", line 4 from the bottom of the paragraph, the language "section 152(e)(3)(A) as the parent with" corrected to read "section 152(e)(4)(A) as the parent with."

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[REG-148864-03]

RIN 1545-BC93

**Disclosure of Return Information to the Bureau of Economic Analysis**

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations regarding additional items of return information disclosable to the Bureau of Economic Analysis (Bureau) of the Department of Commerce for purposes related to measuring economic change in the U.S. national economic accounts. These temporary regulations provide guidance to IRS personnel responsible for disclosing the information. The text of these temporary regulations published in the Rules and Regulations section of this issue of the **Federal Register** serves as the text of the proposed regulations.

**DATES:** Written and electronic comments and requests for a public hearing must be received by October 4, 2006.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-148864-03), room

5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-148864-03), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at [www.irs.gov/regs](http://www.irs.gov/regs), or via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS and REG-148864-03).

**FOR FURTHER INFORMATION CONTACT:**

Concerning submission of comments, Richard A. Hurst at [Richard.A.Hurst@irscounsel.treas.gov](mailto:Richard.A.Hurst@irscounsel.treas.gov) or (202) 622-7180; concerning the temporary regulations, Joel D. McMahan at (202) 622-4580 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Background**

Under section 6103(j)(1), upon written request from the Secretary of Commerce, the Secretary of the Treasury must furnish to the Bureau return information that is prescribed by Treasury regulations for purposes related to measuring economic change in the U.S. national economic accounts. Section 301.6103(j)(1)-1(c) of the regulations provides an itemized description of the return information authorized to be disclosed for this purpose. Periodically, the disclosure regulations are amended to reflect the changing needs of the Bureau for data for its statutorily authorized statistical activities.

This document contains proposed regulations authorizing IRS personnel to disclose additional items of return information that have been requested by the Secretary of Commerce.

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Procedure and Administration Regulations (26 CFR Part 301) relating to Internal Revenue Code (Code) section 6103(j). The temporary regulations contain rules relating to the disclosure of return information reflected on returns to officers and employees of the Department of Commerce for structuring censuses and national economic accounts and conducting related statistical activities authorized by law.

The text of the temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the proposed regulations.