

consents to the adoption, if its consent is necessary under the law of the relevant foreign country for the adoption to become final.

(g) *Guardian Counseling and Consent.* Each person, institution, and authority (other than the child) whose consent is necessary for the adoption must be counseled as necessary and duly informed of the effects of the consent (including whether or not an adoption will terminate the legal relationship between the child and his or her family of origin); must freely give consent expressed or evidenced in writing in the required legal form without any inducement by compensation of any kind; and consent must not have been subsequently withdrawn. If the consent of the mother is required, it may be given only after the birth of the child.

(h) *Child Counseling and Consent.* As appropriate in light of the child's age and maturity, the child must be counseled and informed of the effects of the adoption and the child's views must be considered. If the child's consent is required, the child must also be counseled and informed of the effects of granting consent, and must freely give consent expressed or evidenced in writing in the required legal form without any inducement by compensation of any kind.

(i) *Authorized Entity Duties.* A U.S. authorized entity must:

(1) Ensure that the prospective adoptive parent(s) agree to the adoption;

(2) Agree, together with a foreign authorized entity, that the adoption may proceed;

(3) Take all appropriate measures to ensure that the transfer of the child takes place in secure and appropriate circumstances and, if possible, in the company of the adoptive parent(s) or the prospective adoptive parent(s), and arrange to obtain permission for the child to leave the United States; and

(4) Arrange to keep a foreign authorized entity informed about the adoption process and the measures taken to complete it, as well as about the progress of the placement if a probationary period is required; to return the home study and the child background study to the authorities that forwarded them if the transfer of the child does not take place; and to be consulted in the event a new placement or alternative long-term care for the child is required.

(j) *Contacts.* Unless the child is being adopted by a relative, there may be no contact between the prospective adoptive parent(s) and the child's birthparent(s) or any other person who has care of the child prior to the competent authority's determination

that the prospective adoptive parent(s) are eligible and suited to adopt and the adoption court's determinations that the child is eligible for adoption, that the requirements in paragraphs (c) and (g) of this section have been met, and that an intercountry adoption is in the child's best interests, *provided that* this prohibition on contacts shall not apply if the relevant State or public domestic authority has established conditions under which such contact may occur and any such contact occurred in accordance with such conditions.

(k) *Improper financial gain.* No one may derive improper financial or other gain from an activity related to the adoption, and only costs and expenses (including reasonable professional fees of persons involved in the adoption) may be charged or paid.

#### **§ 97.4 Issuance of a Hague Adoption Certificate or a Hague Custody Declaration (Outgoing Convention Case).**

(a) Once the Convention has entered into force for the United States, the Secretary shall issue a Hague Adoption Certificate or a Hague Custody Declaration if the Secretary, in the Secretary's discretion, is satisfied that the adoption or grant of custody was made in compliance with the Convention and the IAA.

(b) If compliance with the Convention can be certified but it is not possible to certify compliance with the IAA, the Secretary personally may authorize issuance of an appropriately modified Hague Adoption Certificate or Hague Custody Declaration, in the interests of justice or to prevent grave physical harm to the child.

#### **§ 97.5 Certification of Hague Convention Compliance in an Incoming Convention Case Where Final Adoption Occurs in the United States.**

(a) Once the Convention has entered into force for the United States, any person may request the Secretary to certify that a Convention adoption in an incoming case finalized in the United States was done in accordance with the Convention.

(b) Persons seeking such a certification must submit the following documentation:

(1) A copy of the certificate issued by a consular officer pursuant to 22 CFR 42.24(j) certifying that the granting of custody of the child has occurred in compliance with the Convention;

(2) An official copy of the adoption court's order granting the final adoption; and

(3) Such additional documentation and information as the Secretary may request at the Secretary's discretion.

(c) If a person seeking the certification described in paragraph (a) of this section fails to submit all the documentation and information required pursuant to paragraph (b) of this section within 120 days of the Secretary's request, the Department may consider the request abandoned.

(d) The Secretary may issue the certification if the Secretary, in the Secretary's discretion, is satisfied that the adoption was made in compliance with the Convention. The Secretary may decline to issue a certification, including to a party to the adoption, in the Secretary's discretion. A certification will not be issued to a non-party requestor unless the requestor demonstrates that the certification is needed to obtain a legal benefit or for purposes of a legal proceeding, as determined by the Secretary in the Secretary's discretion.

(e) A State court's final adoption decree, when based upon the certificate issued by a consular officer pursuant to 22 CFR 42.24(j), certifying that the grant of custody of the child has occurred in compliance with the Convention, or upon its determination that the requirements of Article 17 of the Convention have been met constitutes the certification of the adoption under Article 23 of the Convention.

#### **§ 97.6–97.7 [Reserved]**

Dated: October 12, 2006.

**Maura Harty,**

*Assistant Secretary, Bureau of Consular Affairs, Department of State.*

[FR Doc. E6–18507 Filed 11–1–06; 8:45 am]

BILLING CODE 4710–06–P

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Parts 1 and 301**

[TD 9295]

RIN 1545–BF98

#### **AJCA Modifications to the Section 6011, 6111, and 6112 Regulations**

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

**ACTION:** Final and temporary regulations.

**SUMMARY:** This document contains temporary and final regulations under sections 6011, 6111, and 6112 of the Internal Revenue Code that modify the rules relating to the disclosure of reportable transactions and the list maintenance requirements. These regulations affect taxpayers

participating in reportable transactions under section 6011, material advisors responsible for disclosing reportable transactions under section 6111, and material advisors responsible for keeping lists under section 6112. These temporary and final regulations are being issued concurrently with proposed regulations under sections 6011, 6111, and 6112 published elsewhere in the **Federal Register**.

**DATES: Effective Date:** These regulations are effective November 1, 2006.

**FOR FURTHER INFORMATION CONTACT:** Tara P. Volungis or Charles Wien, 202-622-3070 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document amends 26 CFR parts 1 and 301 by modifying the rules relating to the disclosure of reportable transactions under sections 6011 and 6111 and the list maintenance rules under section 6112. On February 28, 2003, the IRS issued final regulations under sections 6011, 6111, and 6112 (TD 9046) (the February 2003 regulations). The February 2003 regulations were published in the **Federal Register** (68 FR 10161) on March 4, 2003. On December 29, 2003, the IRS issued final regulations under section 6011 and 6112 (TD 9108) (the December 2003 regulations). The December 2003 regulations were published in the **Federal Register** (68 FR 75128) on December 30, 2003.

**Explanation of Provisions**

These regulations relate to the provisions for obtaining a private letter ruling and the tolling of the time for providing disclosure under § 1.6011-4 and section 6111 and for maintaining a list under section 6112 during the time the request for a ruling is pending. Because the IRS and Treasury Department believe that the removal of the tolling provision will promote effective tax administration, these regulations eliminate the tolling of the time for providing disclosure and for maintaining the list when a taxpayer or a potential material advisor requests a private letter ruling. Proposed regulations removing the tolling provision are being issued concurrently with these temporary regulations. Taxpayers and potential material advisors may still request a ruling on a transaction under the regular procedures for requesting a ruling, provided the ruling request is not factual or hypothetical, but the time for providing disclosure or for maintaining a list will not be tolled. The removal of the tolling provision is effective for all

ruling requests received on or after November 1, 2006.

**Special Analyses**

It has been determined that these regulations are not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. For applicability of the Regulatory Flexibility Act, please refer to the cross-reference notice of proposed rulemaking published elsewhere in this issue of the **Federal Register**. Pursuant to section 7805(f) of the Internal Revenue Code, this regulation will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

**Drafting Information**

The principal authors of these regulations are Tara P. Volungis and Charles Wien, Office of the Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury Department participated in their development.

**List of Subjects**

*26 CFR Part 1*

Income taxes, Reporting and recordkeeping requirements.

*26 CFR Part 301*

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Amendments to the Regulations**

■ Accordingly, 26 CFR parts 1 and 301 are amended as follows:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 is amended by adding an entry in numerical order to read, in part, as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
Section 1.6011-4T also issued under 26 U.S.C. 6011 \* \* \*

■ **Par. 2.** Section 1.6011-4 is amended by:

- 1. Revising paragraphs (f)(1) and (f)(3).
- 2. Redesignating the text of paragraph (h) as (h)(1) and adding a heading.
- 3. Adding paragraph (h)(2).

The revisions and additions read as follows:

**§ 1.6011-4 Requirement of statement disclosing participation in certain transactions by taxpayers.**

\* \* \* \* \*

(f) \* \* \* (1) [Reserved]. For further guidance, see § 1.6011-4T(f)(1).

(2) \* \* \*

(3) [Reserved]. For further guidance, see § 1.6011-4T(f)(1).

\* \* \* \* \*

(h) *Effective date*—(1) *In general.*

\* \* \*

(2) [Reserved]. For further guidance, see § 1.6011-4T(h)(2).

■ **Par. 3.** Section 1.6011-4T is added to read as follows:

**§ 1.6011-4T Requirement of statement disclosing participation in certain transactions by taxpayers (temporary).**

(a) through (e) [Reserved]. For further guidance, see § 1.6011-4(a) through (e).

(f) *Rulings and protective disclosures*—(1) *Rulings.* If a taxpayer requests a ruling on the merits of a specific transaction on or before the date that disclosure would otherwise be required under this section, and receives a favorable ruling as to the transaction, the disclosure rules under this section will be deemed to have been satisfied by that taxpayer with regard to that transaction, so long as the request fully discloses all relevant facts relating to the transaction which would otherwise be required to be disclosed under this section. If a taxpayer requests a ruling as to whether a specific transaction is a reportable transaction on or before the date that disclosure would otherwise be required under this section, the Commissioner in his discretion may determine that the submission satisfies the disclosure rules under this section for the taxpayer requesting the ruling for that transaction if the request fully discloses all relevant facts relating to the transaction which would otherwise be required to be disclosed under this section. The potential obligation of the taxpayer to disclose the transaction under this section will not be suspended during the period that the ruling request is pending.

(f)(2) through (g) [Reserved]. For further guidance, see § 1.6011-4(f)(2) through (g).

(h) *Effective date*—(1) [Reserved]. For further guidance, see § 1.6011-4(h)(1).

(2) *Tolling provision.* Paragraph (f)(1) of this section applies to ruling requests received on or after November 1, 2006. The applicability of this section expires on or before November 2, 2009.

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Par. 4.** The authority citation for part 301 is amended by adding an entry in numerical order to read, in part, as follows:

Authority: 26 U.S.C. 7805 \* \* \*  
Section 301.6111-3T also issued under 26 U.S.C. 6111 \* \* \*

■ **Par. 5.** Section 301.6111-3T is added to read as follows:

**§ 301.6111-3T Disclosure of reportable transactions (temporary).**

(a) through (g) [Reserved].

(h) *Rulings.* If a potential material advisor requests a ruling as to whether a specific transaction is a reportable transaction on or before the date that disclosure would otherwise be required under this section, the Commissioner in his discretion may determine that the submission satisfies the disclosure rules under this section for that transaction if the request fully discloses all relevant facts relating to the transaction which would otherwise be required to be disclosed under this section. The potential obligation of the person to disclose the transaction under this section (or to maintain or furnish the list under § 301.6112-1) will not be suspended during the period that the ruling request is pending.

(i) *Effective date*—(1) [Reserved].

(2) *Tolling provision.* Paragraph (h) of this section applies to ruling requests received on or after November 1, 2006. The applicability of this section expires on or before November 2, 2009.

■ **Par. 6.** Section 301.6112-1 is amended by revising paragraph (i) to read as follows:

**§ 301.6112-1 Requirement to prepare, maintain, and furnish lists with respect to potentially abusive tax shelters.**

\* \* \* \* \*

(i) [Reserved]. For further guidance, see § 301.6111-3T(h).

\* \* \* \* \*

**Mark E. Matthews,**  
*Deputy Commissioner for Services and Enforcement.*

Approved: October 25, 2006.

**Eric Solomon,**  
*Acting Deputy Assistant Secretary of the Treasury (Tax Policy).*  
[FR Doc. E6-18317 Filed 11-1-06; 8:45 am]

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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[R08-WY-2006-0001; FRL-8236-2]

**Approval and Promulgation of Air Quality Implementation Plans; Revised Format for Materials Being Incorporated by Reference for Wyoming**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule; notice of administrative change.

**SUMMARY:** EPA is revising the format of 40 CFR part 52 for materials submitted by the State of Wyoming that are incorporated by reference (IBR) into its State Implementation Plan (SIP). The regulations affected by this format change have all been previously submitted by Wyoming and approved by EPA.

**DATES:** *Effective Date:* This action is effective November 2, 2006.

**ADDRESSES:** SIP materials which are incorporated by reference into 40 CFR part 52 are available for inspection at the following locations: Air and Radiation Program, Environmental Protection Agency (EPA), Region 8, 999 18th Street, Suite 300, Denver, Colorado 80202-2466; the Air and Radiation Docket and Information Center, EPA Headquarters Library, Infoterra Room (Room Number 3334), EPA West Building, 1301 Constitution Ave., NW., Washington, DC 20460, and the National Archives and Records Administration. If you wish to view Wyoming's SIP material being incorporated by reference in: (1) The EPA Region 8 Office, please contact the individual listed in the **FOR FURTHER INFORMATION CONTACT** section; or (2) in the EPA Headquarters Library, please call the Office of Air and Radiation (OAR) Docket/Telephone number, (202) 566-1742. For information on the availability of this material at NARA, call 202-741-6030, or go to: <http://www.archives.gov/federal-register/cfr/ibr-locations.html>.

**FOR FURTHER INFORMATION CONTACT:** Laurie Ostrand, EPA, Region 8, (303) 312-6437, [ostrand.laurie@epa.gov](mailto:ostrand.laurie@epa.gov).

**SUPPLEMENTARY INFORMATION:** Throughout this document, wherever "we" or "our" is used it means the EPA.

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**I. Change of IBR Format**

This format revision will affect the "Identification of plan" section of 40 CFR part 52, as well as the format of the SIP materials that will be available for public inspection at the National Archives and Records Administration (NARA); the Air and Radiation Docket and Information Center located at EPA Headquarters in Washington, DC; and the EPA Region 8 Office.

*A. Description of a SIP*

Each state has a SIP containing the control measures and strategies used to attain and maintain the national ambient air quality standards (NAAQS) and achieve certain other Clean Air Act (Act) requirements (e.g., visibility requirements, prevention of significant deterioration). The SIP is extensive, containing such elements as air pollution control regulations, emission inventories, monitoring network descriptions, attainment demonstrations, and enforcement mechanisms.

*B. How EPA Enforces the SIP*

Each SIP revision submitted by Wyoming must be adopted at the state level after undergoing reasonable notice and public hearing. SIPs submitted to EPA to attain or maintain the NAAQS must include enforceable emission limitations and other control measures, schedules and timetables for compliance.

EPA evaluates submitted SIPs to determine if they meet the Act's requirements. If a SIP meets the Act's requirements, EPA will approve the SIP. EPA's notice of approval is published in the **Federal Register** and the approval is then codified in the Code of Federal Regulations (CFR) at 40 CFR part 52. Once EPA approves a SIP, it is enforceable by EPA and citizens in Federal district court.

EPA does not reproduce in 40 CFR part 52 the full text of the Wyoming regulations that we have approved; instead, we incorporate them by reference ("IBR"). EPA approves a given state regulation with a specific effective date and then refer the public to the location(s) of the full text version of the