

document, the March 29, 2005, IFR is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

VI. Opportunity for Public Comment

Under 5 U.S.C. 553(b)(B) and 21 CFR 10.40(e), FDA found in the March 29, 2005, IFR that providing for notice and public comment before the establishment of these fees, and for revising the basis on which these fees are calculated, is contrary to the public interest (70 FR 15755 at 15756). FDA continues to find it necessary to implement the amended fee increase as soon as possible to preserve adequate funds for the program. The agency believes, however, that it is appropriate to invite and consider additional public comments on these requirements. Any comments already received by FDA on the March 29, 2005, IFR do not need to be resubmitted to the agency. The agency is considering them at this time and will address them at a later date.

Interested persons may submit to the Division of Dockets Management (see ADDRESSES) written or electronic comments regarding this document. Submit a single copy of electronic comments or two paper copies of any mailed comments, except that individuals may submit one paper copy. Comments are to be identified with the docket number found in brackets in the heading of this document. Received comments may be seen in the Division of Dockets Management between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects in 21 CFR Part 80

Color additives, Cosmetics, Drugs, Reporting and recordkeeping requirements.

n Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 80 is amended as follows:

PART 80—COLOR ADDITIVE CERTIFICATION

n 1. The authority citation for 21 CFR part 80 continues to read as follows:

Authority: 21 U.S.C. 371, 379e.

n 2. Section 80.10 is amended by revising paragraph (b) (2) to read as follows:

§ 80.10 Fees for certification services.

* * * * *

(b) * * *

(2) Over 100 pounds but not over 1,000 pounds—\$35 plus \$0.06 for each pound over 100 pounds.

* * * * *

Dated: November 29, 2006.

Jeffrey Shuren,

Assistant Commissioner for Policy.

[FR Doc. E6-20800 Filed 12-6-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9296]

RIN 1545-BD60

Credit for Increasing Research Activities; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to final regulations (TD 9296) that were published in the **Federal Register** on Thursday, November 9, 2006 (71 FR 65722) relating to the computation and allocation of the credit for increasing research activities for members of a controlled group of corporations or a group of trades or businesses under common control.

DATES: This correction is effective November 9, 2006.

FOR FURTHER INFORMATION CONTACT: Nicole R. Cimino (202) 622-3120 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under section 41 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9296) contain errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

n Accordingly, 26 CFR part 1 is corrected by making the following amendments:

PART 1—INCOME TAXES

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

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

n **Par. 2.** Section 1.41-6 is amended by revising paragraph (j)(2), last sentence to read as follows:

§ 1.41-6 Aggregation of expenditures.

(j) * * *

(2) * * * For taxable years ending on or after May 24, 2005, and before November 9, 2006, see § 1.41-6T(d) as contained in 26 CFR part 1, revised April 1, 2006.

n **Par. 3.** Section 1.41-8 is amended by revising paragraph (b)(5), last sentence to read as follows:

§ 1.41-8 Special rules for taxable years ending on or after November 9, 2006.

(b) * * *

(5) * * * For taxable years ending on or after May 24, 2005, and before November 9, 2006, see § 1.41-8T(b)(5) as contained in 26 CFR part 1, revised April 1, 2006.

LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9273]

RIN 1545-AX65

Stock Transfer Rules: Carryover of Earnings and Taxes; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains correction to final regulations (TD 9273) that were published in the **Federal Register** on Tuesday, August 8, 2006 (71 FR 44887) addressing the carryover of certain tax attributes, such as earnings and profits and foreign income tax accounts, when two corporations combine in a corporate reorganization or liquidation that is described in both section 367(b) and section 381 of the Internal Revenue Code.

DATES: The correction is effective August 8, 2006.