

under § 330.1(g) of this chapter, may appear on the inside of the OTC drug package in accord with paragraph (d)(11)(ii) of this section.

(D) All information required by paragraph (c)(6) of this section may appear on the inside of the OTC drug package in accord with paragraph (d)(11)(ii) of this section. If any such information is placed inside the package, the outside container or wrapper shall state the following in bold italic type no smaller than 7-point under the heading "Directions": "See inside for directions. This product is not for children under [insert appropriate age] without asking a doctor."

(E) All information required by paragraph (c)(7) of this section may appear on the inside of the OTC drug package in accord with paragraph (d)(11)(ii) of this section, except: the tamper evident statement required by § 211.132(c), which must appear on the outside container or wrapper, but need not necessarily appear in the Drug Facts box or similar enclosure; and all information required by paragraphs (c)(7)(i) and (c)(7)(ii) of this section, which shall appear on the outside container or wrapper in accord with paragraph (d)(10) of this section.

(F) All information required by or authorized under paragraph (c)(9) of this section may appear on the inside of the OTC drug package in accord with paragraph (d)(11)(ii) of this section.

(G) In the event that any information is placed inside an OTC drug package under the authority of paragraphs (d)(11)(i)(A) through (d)(11)(i)(G), the outside container or wrapper of that package shall state the following in bold italic type no smaller than 7-point: "See information inside before using." This statement shall appear either immediately after and on the same line as the "Drug Facts" title or immediately beneath the "Drug Facts" title and above the horizontal hairline that would otherwise immediately follow this title.

(ii) Any and all labeling included inside any OTC drug package or wrapper to comply with any provision of paragraph (d)(11)(i) of this section shall appear in one and only one of the following ways:

(A) In a package insert that contains the complete Drug Facts labeling as defined in paragraph (b)(12) of this section printed in accordance with the specifications in paragraphs (d)(1) through (d)(9) of this section, regardless of whether some of this information also appears on the outside container or wrapper; or

(B) All Drug Facts labeling as defined in paragraph (b)(12) of this section that does not appear on the outside

container or wrapper shall be printed on the inside of the outside container or wrapper in the order listed in paragraph (d)(11) of this section and shall appear in accordance with the specifications in paragraphs (d)(1) through (d)(9) or in paragraph (d)(10). The title "Drug Facts (continued)" shall appear at the top of each subsequent panel containing such information. When any Drug Facts labeling is printed on the inside of the outside container or wrapper, the container or wrapper shall have an easy way to be opened (e.g., a pull tab or something similar) so that the package or wrapper on which the information is printed is unlikely to be torn or destroyed, and the labeling information is readily exposed and can be easily read.

Dated: November 20, 2006.

Jeffrey Shuren,

Assistant Commissioner for Policy.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-152043-05]

RIN 1545-BF14

Reduction in Taxable Income for Housing Hurricane Katrina Displaced Individuals

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 relating to the reduction in taxable income under section 302 of the Katrina Emergency Tax Relief Act of 2005. The regulations affect taxpayers that provide housing in their principal residences to individuals displaced by Hurricane Katrina. The text of those regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments must be received by March 12, 2007.

ADDRESSES: Send submissions to: CC:PA:LPD:RU (REG-152043-05), Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-152043-05),

Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC. Alternatively, taxpayers may submit comments electronically via the IRS Internet site at <http://www.irs.gov/regs> or the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-152043-05).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Marnette M. Myers, (202) 622-4920 (not a toll-free number); concerning submission of comments and/or to request a public hearing, Richard Hurst at Richard.A.Hurst@irscounsel.treas.gov.

SUPPLEMENTARY INFORMATION:

Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1). The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

Special Analyses

It has been determined that this notice of proposed rulemaking is 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, and, because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed rule and how it may be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date,

time and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Marnette M. Myers of the Office of Associate Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

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 1.9300-1 is added to read as follows:

[The text of proposed § 1.9300-1 is the same as the text of § 1.9300-1T published elsewhere in this issue of the **Federal Register**.]

Linda M. Kroening,

Acting Deputy Commissioner for Services and Enforcement.

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DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

50 CFR Part 22

RIN 1018-AT94

Protection of Bald Eagles; Definition of "Disturb"

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Proposed rule; reopening of the comment period; notice of availability; draft environmental assessment.

SUMMARY: We, the U.S. Fish and Wildlife Service (we or us), reopen the comment period for our proposed rule, and announce the availability of a Draft Environmental Assessment (DEA) evaluating the possible effects of defining "disturb" under the Bald and Golden Eagle Protection Act. We prepared the DEA as part of the National Environmental Policy Act process. The analysis of our preferred alternative is

based on a definition slightly modified from our February, 2006 proposed rulemaking (71 FR 8265, February 16, 2006).

DATES: Send your comments on the proposed rule and/or DEA by January 11, 2007.

ADDRESSES: You may obtain copies of the proposed rule and DEA by visiting our Web site at <http://www.fws.gov/migratorybirds/>, at the address listed below. You may submit comments and other information, identified by RIN 1018-AT94, by any one of the following methods:

- **Mail:** Robert Blohm, Acting Chief, Division of Migratory Bird Management, U.S. Fish and Wildlife Service, 4401 N. Fairfax Drive, MBSP-4107, Arlington, Virginia 22203. Attn: RIN 1018-AT94.

- **Hand Delivery/Courier:** Same address as above.

- **E-mail:** BaldEagle_ProposedRule@fws.gov.

Include "RIN 1018-AT94" in the subject line of the message.

- **Federal eRulemaking Portal:** <http://www.regulations.gov>. Follow the instructions for submitting comments.

For detailed instructions on submitting comments, see the "Public Comments Invited" heading at the end of the **SUPPLEMENTARY INFORMATION** section of this document.

FOR FURTHER INFORMATION CONTACT: Eliza Savage, Division of Migratory Bird Management, U.S. Fish and Wildlife Service, at 703-358-2329, or via e-mail at: Eliza_Savage@fws.gov.

SUPPLEMENTARY INFORMATION:

Background

On February 16, 2006, we published in the **Federal Register** a proposed rule (71 FR 8265) to define "disturb" under the Bald and Golden Eagle Protection Act (BGEPA) (16 U.S.C. 668-668d). The proposed rule would add a definition for "disturb" to regulations at 50 CFR 22.3. We proposed this action in anticipation of possible removal (delisting) of the bald eagle in the 48 contiguous States from the List of Endangered and Threatened Wildlife under the Endangered Species Act (16 U.S.C. 1531 *et seq.*). If the bald eagle is delisted, BGEPA will become the primary law protecting bald eagles. The purpose of the proposed rule is to define the term "disturb" in a manner consistent with the language and intent of the BGEPA and thereby provide a predictable standard to guide bald eagle management following delisting.

We opened a public comment period on the proposed rule until May 17, 2006. On May 16, 2006, we published

a notice to extend the comment period until June 19, 2006 (71 FR 28294).

In the February 16, 2006, proposed rule, we stated that we would prepare an environmental assessment pursuant to the National Environmental Policy Act (42 U.S.C. 4321 *et seq.*) if warranted. We have prepared a draft environmental assessment (DEA), which we now make available for public comment. In the DEA, we considered four alternatives for the definition of "disturb," as applied to bald eagles and golden eagles.

Under Alternative 1, we would not define "disturb." Disturbance would remain a prohibited act under the Bald and Golden Eagle Protection Act (16 U.S.C. 668-668d), without further regulatory interpretation. Under Alternative 2, the definition of "disturb" would be based on immediate effects to individual birds. We would define "disturb" as having a direct effect, as evinced by immediate behavioral response on the part of a bald eagle or a golden eagle, without consideration for secondary, biologically significant events. Alternative 3 is to define "disturb" to encompass effects to individual birds while requiring a biological impact. Under this alternative, we would define "disturb" as "to agitate or bother a bald or golden eagle to the degree that causes (i) injury or death to an eagle (including chicks or eggs) due to interference with normal breeding, feeding, or sheltering behavior, or (ii) nest abandonment." This is the preferred alternative. It has been modified from our February, 2006 proposed rulemaking for purposes of clarification. Alternative 4 is to define disturb such that the disturbing action must be intentionally directed at eagles and cause injury or death.

Public Comments

When submitting comments, please include your name and return address, and identify your comments as pertaining to RIN 1018-AT94. Submit comments by only one method; do not send duplicate submissions. We prefer that comments be submitted electronically. To facilitate our compilation of the Administrative Record for this action, if you send written comments, you must submit them on 8½ inch by 11 inch paper. Addresses are listed in the **ADDRESSES** section near the beginning of this document.

Our practice is to make comments, including names and addresses of respondents, available for public review by appointment during normal business hours. Individual respondents may request that we withhold their home addresses from the rulemaking record,