

Dated: September 12, 2007.

Joseph T. Rannazzisi,
Deputy Assistant Administrator, Office of
Diversion Control.
[FR Doc. E7-18530 Filed 9-20-07; 8:45 am]
BILLING CODE 4410-09-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-142695-05]

RIN 1545-BF00

Employee Benefits—Cafeteria Plans; Correction

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Correction to notice of proposed
rulemaking.

SUMMARY: This document contains a
correction to a notice of proposed
rulemaking (REG-142695-05) that was
published in the **Federal Register** on
Monday, August 6, 2007 (72 FR 43938)
providing guidance on cafeteria plans.

FOR FURTHER INFORMATION CONTACT:
Mireille T. Khoury at (202) 622-6080
(not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the
subject of this document is under
section 125 of the Internal Revenue
Code.

Need for Correction

As published, the notice of proposed
rulemaking (REG-142695-05) contains
an error that may prove to be misleading
and is in need of clarification.

Correction of Publication

Accordingly, the publication of
proposed rulemaking (REG-142695-05),
which was the subject of FR Doc. E7-
14827, is corrected as follows:

On page 43942, column 1, in the
preamble, under the paragraph heading
“*Nonqualified Benefits*”, line 10, the
language “Sess. 29, reprinted in 1996
U.S.C.C.A.N.” is corrected to read “Sess.
296, reprinted in 1996 U.S.C.C.A.N.”.

LaNita Van Dyke,

Chief, Publications and Regulations Branch,
Legal Processing Division, Associate Chief
Counsel (Procedure and Administration).
[FR Doc. E7-18608 Filed 9-20-07; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-128224-06]

RIN 1545-BF80

Section 67 Limitations on Estates or Trusts; Hearing

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Change of location for public
hearing.

SUMMARY: This document provides a
change of location for a public hearing
on proposed regulations providing
guidance on which costs incurred by
estates or non-grantor trusts are subject
to the 2-percent floor for miscellaneous
itemized deductions under section
67(a).

DATES: The public hearing is being held
on Wednesday, November 14, 2007, at
10 a.m.

ADDRESSES: The public hearing was
originally being held in the IRS
Auditorium, Internal Revenue Building,
1111 Constitution Avenue, NW.,
Washington, DC. The hearing location
has changed. The public hearing will be
held in room 2615, Internal Revenue
Building, 1111 Constitution Avenue,
NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT:
LaNita Van Dyke, (202) 622-3215 or
Richard Hurst at
Richard.A.Hurst@irs.counsel.treas.gov.

SUPPLEMENTARY INFORMATION: The
subject of the public hearing is a notice
of proposed rulemaking (REG-128224-
06) that was published in the **Federal
Register** on Friday, July 27, 2007 (72 FR
41243).

The rules of 26 CFR 601.601(a)(3)
apply to the hearing. Persons, who
submit outlines and written comments
by October 24 and 25, 2007 respectively,
may present oral comments at the
hearing.

A period of 10 minutes is allotted to
each person for presenting oral
comments. The IRS will prepare an
agenda containing the schedule of
speakers. Copies of the agenda will be
made available, free of charge, at the
hearing.

LaNita Van Dyke,

Chief, Publications and Regulations Branch,
Legal Processing Division, Associate Chief
Counsel (Procedure and Administration).
[FR Doc. E7-18607 Filed 9-20-07; 8:45 am]
BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-142695-05]

RIN 1545-BF00

Employee Benefits—Cafeteria Plans; Hearing

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Change of location for public
hearing.

SUMMARY: This document provides a
change of location for a public hearing
on proposed regulations providing
guidance on cafeteria plans.

DATES: The public hearing is being held
on Thursday, November 15, 2007, at 10
a.m.

ADDRESSES: The public hearing was
originally being held in the IRS
Auditorium, Internal Revenue Building,
1111 Constitution Avenue, NW.,
Washington, DC. The hearing location
has changed. The public hearing will be
held in room 2615, Internal Revenue
Building, 1111 Constitution Avenue,
NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT:
LaNita Van Dyke, (202) 622-3215 or
Oluwafunmilayo Taylor, (202) 622-7180
(not toll-free numbers).

SUPPLEMENTARY INFORMATION: The
subject of the public hearing is a notice
of proposed rulemaking (REG-142695-
05) that was published in the **Federal
Register** on Monday, August 6, 2007 (72
FR 43938).

The rules of 26 CFR 601.601(a)(3)
apply to the hearing. Persons, who
submit outlines and written comments
by October 25 and November 5, 2007
respectively, may present oral
comments at the hearing.

A period of 10 minutes is allotted to
each person for presenting oral
comments. The IRS will prepare an
agenda containing the schedule of
speakers. Copies of the agenda will be
made available, free of charge, at the
hearing.

LaNita Van Dyke,

Chief, Publications and Regulations Branch,
Legal Processing Division, Associate Chief
Counsel (Procedure and Administration).
[FR Doc. E7-18606 Filed 9-20-07; 8:45 am]
BILLING CODE 4830-01-P