

(including the shift of production facilities used for other products and the use, cost, or availability of major inputs into production) that will affect the availability of the *Domestic Like Product* in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* within a reasonably foreseeable time? No Yes

If your answer is yes, please describe any significant changes and identify the time period and market.

3a. Have any changes occurred in factors related to the ability to shift supply among different national markets (including barriers to importation in foreign markets or changes in market demand abroad) that affected the availability of the *Domestic Like Product* in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* since the *Order Date*? No Yes

If your answer is yes, discuss any significant changes, noting the time period and market in which they occurred.

3b. Do you anticipate any changes in terms of factors related to the ability to shift supply among different national markets (including barriers to importation in foreign markets or changes in market demand abroad) that will affect the availability of the *Domestic Like Product* in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* within a reasonably foreseeable time? No Yes

If your answer is yes, please describe any significant changes and identify the time period and market.

4a. Have there been any changes in the end uses and applications of the *Domestic Like Product* in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* since the *Order Date*? No Yes

If your answer is yes, discuss any significant changes, noting the time period and market in which they occurred.

4b. Do you anticipate any changes in terms of the end uses and applications of the *Domestic Like Product* in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* within a reasonably foreseeable time? No Yes

If your answer is yes, please describe any significant changes and identify the time period and market.

5a. Have there been any changes in the existence and availability of substitute products for the *Domestic Like Product* in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* since the *Order Date*? No Yes

If your answer is yes, discuss any significant changes, noting the time period and market in which they occurred.

5b. Do you anticipate any changes in terms of the existence and availability of substitute products for the *Domestic Like Product* in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* within a reasonably foreseeable time? No Yes

If your answer is yes, please describe any significant changes and identify the time period and market.

6a. Have there been any changes in the level of competition among the *Domestic Like Product* produced in the United States, *Subject Merchandise* produced in the *Subject Country*, and such merchandise from other

countries in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* since the *Order Date*? No Yes

If your answer is yes, discuss any significant changes, noting the time period and market in which they occurred.

6b. Do you anticipate any changes in terms of the level of competition among the *Domestic Like Product* produced in the United States, *Subject Merchandise* produced in the *Subject Country*, and such merchandise from other countries in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* within a reasonably foreseeable time? No Yes

If your answer is yes, please describe any significant changes and identify the time period and market.

7a. Have there been any changes in the business cycle for the *Domestic Like Product* in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* since the *Order Date*? No Yes

If your answer is yes, discuss any significant changes, noting the time period and market in which they occurred.

7b. Do you anticipate any changes in terms of the business cycle for the *Domestic Like Product* in the U.S. market or in the market for the *Subject Merchandise* in the *Subject Country* within a reasonably foreseeable time? No Yes

If your answer is yes, please describe any significant changes and identify the time period and market.

By order of the Commission.

Issued: July 11, 2008.

Marilyn R. Abbott,

Secretary to the Commission.

[FR Doc. E8-16282 Filed 7-16-08; 8:45 am]

BILLING CODE 7020-02-P

SOCIAL SECURITY ADMINISTRATION

20 CFR Parts 404 and 416

[Docket No. SSA-2007-0093]

RIN 0960-AG02

Technical Revisions to Overpayment Rules

AGENCY: Social Security Administration.
ACTION: Notice of proposed rulemaking.

SUMMARY: These proposed rules would amend our title II regulations to explicitly provide that we apply an underpayment due an individual to reduce an overpayment to that individual in certain cases. Our title XVI regulations already state this policy. Additionally, these proposed rules reflect our procedures for collecting overpayments when a payment of more than the correct amount is made to a representative payee on behalf of a beneficiary after the beneficiary's death. These proposed rules would clarify that we would collect overpayments in this situation from only the representative

payee or his estate but would not collect these overpayments from the representative payee's spouse or from the spouse's estate.

DATES: To be sure that your comments are considered, we must receive them no later than September 15, 2008.

ADDRESSES: You may submit comments by any one of four methods—Internet, facsimile, regular mail, or hand-delivery. Commenters should not submit the same comments multiple times or by more than one method. Regardless of which of the following methods you choose, please state that your comments refer to Docket No. SSA-2007-0093 to ensure that we can associate your comments with the correct regulation:

1. Federal eRulemaking portal at <http://www.regulations.gov>. (This is the most expedient method for submitting your comments, and we strongly urge you to use it.) In the "Comment or Submission" section of the Web page, type "SSA-2007-0093", select "Go," and then click "Send a Comment or Submission." The Federal eRulemaking portal issues you a tracking number when you submit a comment.

2. Telefax to (410) 966-2830.

3. Letter to the Commissioner of Social Security, P.O. Box 17703, Baltimore, MD 21235-7703.

4. Deliver your comments to the Office of Regulations, Social Security Administration, 922 Altmeyer Building, 6401 Security Boulevard, Baltimore, Maryland 21235-6401, between 8 a.m. and 4:30 p.m. on regular business days.

All comments are posted on the Federal eRulemaking portal, although they may not appear for several days after receipt of the comment. You may also inspect the comments on regular business days by making arrangements with the contact person shown in this preamble.

Caution: All comments we receive from members of the public are available for public viewing on the Federal eRulemaking portal at <http://www.regulations.gov>. Therefore, you should be careful to include in your comments only information that you wish to make publicly available on the Internet. We strongly urge you not to include any personal information, such as your Social Security number or medical information, in your comments.

FOR FURTHER INFORMATION CONTACT: Joshua Silverman, Office of Regulations, Social Security Administration, 6401 Security Boulevard, Baltimore, MD 21235-6401, (410) 594-2128, for information about these rules. For information on eligibility or filing for benefits, call our national toll-free

number, 1-800-772-1213 or TTY 1-800-325-0778, or visit our Internet site, Social Security Online, at <http://www.socialsecurity.gov>.

SUPPLEMENTARY INFORMATION:

Electronic Version

The electronic file of this document is available on the date of publication in the **Federal Register** at <http://www.gpoaccess.gov/fr/index.html>.

Explanation of Changes

Reducing Overpayments

We can apply underpayments to reduce overpayments. 42 U.S.C. 404(a)(1)(A) and 1383(b)(1)(A). Our current title XVI regulations explicitly provide that we "apply any underpayment due an individual to reduce any overpayment to that individual that we determine to exist * * * for a different period, unless we have waived recovery of the overpayment * * *." 20 CFR 416.543. However, there is no parallel section in our current title II regulations. We propose to modify our regulations to reflect our current process of applying underpayments to reduce overpayments under title II.

We propose to amend 20 CFR 404.503 to state that we will apply any underpayment due an individual to reduce any overpayment owed by that individual that we determine to exist for a different period, unless we waive recovery. In cases when the underpaid individual has died, we will make the adjustment before distributing any underpayment according to the priority list in 20 CFR 404.503(b).

Overpayments Made to Representative Payees

Under title II, we currently collect overpayments from an overpaid beneficiary, from any other beneficiary entitled to benefits based on an overpaid beneficiary's earnings, or from the estate of a deceased overpaid individual. 20 CFR 404.502. Under title XVI, we may collect overpayments from the overpaid recipient, his eligible spouse, or the recipient's or eligible spouse's estate if one of them dies before we finish collecting the overpayment. 20 CFR 416.570.

When a representative payee receives benefits on behalf of a beneficiary, we generally collect any overpayment using these same procedures. However, when a representative payee receives benefits intended for a beneficiary after the beneficiary has died, the representative payee is liable for repaying the overpayment. 42 U.S.C. §§ 404(a)(2) and 1383(b)(2). While these amendments

became effective on December 14, 2000, we are now proposing to update our regulations to reflect these statutory changes.

These proposed rules would clarify that we collect these overpayments solely from the representative payee's benefits and his estate. We do not collect from the benefits of the representative payee's spouse, the estate of the spouse, the auxiliaries of the overpaid representative payee, or the deceased beneficiary's estate. We would continue to use all other means for collecting such overpayments allowed by federal law, including cross-program recovery, administrative offset, tax refund offset, administrative wage garnishment, and federal salary offset. See 20 CFR 404.520, 404.527, 404.530, 416.572, 416.580, 416.590, 422.310, and 422.403.

For title II, we propose to add a new paragraph, 404.502(a)(3), which would state that we apply the procedures found in paragraph 404.502(a)(1) to recover an overpayment made to a representative payee after the death of a beneficiary. In this situation, we will not recover these overpayments from any other individual entitled to benefits based on the beneficiary's earnings because only the representative payee or his estate is liable for repayment. We also propose to add paragraph 404.502(b)(5) to state that, if an overpaid representative payee dies before we recover the full amount of the overpayment, we would collect the overpayment from the representative payee's estate, but we would not adjust the benefits based on the representative payee's record owed to the representative payee's spouse or children.

For title XVI, we propose to redesignate the existing language in 416.570 as paragraph (a) and to add a new paragraph (b). This new paragraph would provide that some of the procedures in paragraph (a) would apply to recover overpayments from a representative payee or his estate. We would clarify that we would not adjust benefits owed to the representative payee's eligible spouse or the eligible spouse's estate because only the representative payee is liable.

Regulatory Procedures

Clarity of These Proposed Rules

Executive Order (E.O.) 12866, as amended, requires each agency to write all rules in plain language. In addition to your substantive comments on these final rules, we invite your comments on how to make them easier to understand.

For example:

- Have we organized the material to suit your needs?
- Are the requirements in the rules clearly stated?
- Do the rules contain technical language or jargon that isn't clear?
- Would a different format (grouping and order of sections, use of headings, paragraphing) make the rules easier to understand?
- Would more (but shorter) sections be better?
- Could we improve clarity by adding tables, lists, or diagrams?
- What else could we do to make the rules easier to understand?

Regulatory Procedures

Executive Order 12866, as Amended

We have consulted with the Office of Management and Budget (OMB) and determined that these proposed rules do not meet the criteria for a significant regulatory action under Executive Order 12866, as amended. Thus, they were not subject to OMB review.

Regulatory Flexibility Act

We certify that these proposed rules will not have a significant economic impact on a substantial number of small entities as they affect individuals only. Therefore, a regulatory flexibility analysis as provided in the Regulatory Flexibility Act, as amended, is not required.

Paperwork Reduction Act

This rule will impose no additional reporting or recordkeeping requirements requiring OMB clearance.

(Catalog of Federal Domestic Assistance Program Nos. 96.001, Social Security—Disability Insurance; 96.002, Social Security—Retirement Insurance; 96.004, Social Security—Survivors Insurance; 96.006, Supplemental Security Income)

List of Subjects

20 CFR Part 404

Administrative practice and procedure, Blind, Disability benefits, Old-age, Survivors and Disability Insurance, Reporting and recordkeeping requirements, Social security.

20 CFR Part 416

Administrative practice and procedure, Reporting and recordkeeping requirements, Supplemental Security Income (SSI).

Dated: July 10, 2008.

Michael J. Astrue,

Commissioner of Social Security.

For the reasons set forth in the preamble, we are proposing to amend subpart F of part 404 and subpart E of Part 416 of chapter III of title 20 of the

Code of Federal Regulations as set forth below:

PART 404—FEDERAL OLD-AGE, SURVIVORS AND DISABILITY INSURANCE (1950—)

Subpart F—[Amended]

1. The authority citation for subpart F of part 404 continues to read as follows:

Authority: Secs. 204, 205(a), 702(a)(5), and 1147 of the Social Security Act (42 U.S.C. 404, 405(a), 902(a)(5), and 1320b-17); 31 U.S.C. 3720A.

2. Amend § 404.502 by adding paragraphs (a)(3) and (b)(5) to read as follows:

§ 404.502 Overpayments.

* * * * *

(a) * * *

(3) If a representative payee receives a payment on behalf of a beneficiary after that beneficiary dies, the representative payee or his estate is solely liable for repaying the overpayment. If the representative payee is entitled to a monthly benefit or a lump sum under title II of the Act at the time we determine that an overpayment exists or at any time thereafter, except as provided in paragraphs (c) and (d) of this section, we will not pay the monthly benefits or the lump sum to the representative payee until the amount of the overpayment has been repaid. We will make such adjustments against any monthly benefit or lump sum under title II of the Act to which the representative payee is entitled whether payable on the basis of such representative payee's earnings or the earnings of another individual.

(b) * * *

(5) The methods in paragraphs (b)(1) and (b)(2) of this section for overpayments owed by a representative payee for payments made after the beneficiary's death. We will not recover such overpayments from any person other than the individual who was representative payee or his estate, but may be recovered from such other person under § 404.503(b).

* * * * *

3. Amend § 404.503 by adding a second sentence to paragraph (a) and revising paragraph (b) to read as follows:

§ 404.503 Underpayments.

* * * * *

(a) *Individual underpaid is living.* * * * However, if we determine that the individual to whom an underpayment is due also received an overpayment as defined in § 404.501(a) for a different period, we will apply any underpayment due the individual to reduce that overpayment, unless we

have waived recovery of the overpayment under the provisions of §§ 404.506 through 404.512.

(b) *Individual dies before adjustment of underpayment.* If an individual who has been underpaid dies before receiving payment or negotiating a check or checks representing such payment, we first apply any amounts due the deceased individual against any overpayments as defined in § 404.501(a) owed by the deceased individual, unless we have waived recovery of such overpayment under the provisions of §§ 404.506 through 404.512. We then will distribute any remaining underpayment to the living person (or persons) in the highest order of priority as follows:

* * * * *

PART 416—SUPPLEMENTAL SECURITY INCOME FOR THE AGED, BLIND, AND DISABLED

Subpart E—[Amended]

4. The authority citation for subpart E of part 416 continues to read as follows:

Authority: Secs. 702(a)(5), 1147, 1601, 1602, 1611(c) and (e), and 1631(a)-(d) and (g) of the Social Security Act (42 U.S.C. 902(a)(5), 1320b-17, 1381, 1381a, 1382(c) and (e), and 1383(a)-(d) and (g)); 31 U.S.C. 3720A.

5. Amend § 416.570 by revising the section heading, redesignating the existing text as paragraph (a), adding a heading to redesignated paragraph (a), and adding new paragraph (b) to read as follows:

§ 416.570 Adjustment.

(a) *General.* * * *

(b) *Overpayment made to representative payee after the beneficiary's death.* A representative payee or his estate is solely liable for repaying an overpayment made to the representative payee on behalf of a recipient after the recipient's death. In such case, we will recover the overpayment according to paragraph (a) of this section, except that:

(1) We will not adjust any other payment due to the eligible spouse of the overpaid representative payee to recover the overpayment, and

(2) If the overpaid representative payee dies before we complete adjustment, we will not seek to recover the overpayment from the eligible spouse or his estate.

[FR Doc. E8-16330 Filed 7-16-08; 8:45 am]

BILLING CODE 4191-02-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-103146-08]

RIN 1545-BH69

Information Reporting Requirements Under Internal Revenue Code Section 6039

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to the return and information statement requirements under section 6039 of the Internal Revenue Code (Code). These regulations reflect changes to section 6039 made by section 403 of the Tax Relief and Health Care Act of 2006. These proposed regulations affect corporations that issue statutory stock options and provide guidance to assist corporations in complying with the return and information statement requirements under section 6039.

DATES: Written or electronic comments and requests for a public hearing must be received by October 15, 2008.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-103146-08), room 5203, Internal Revenue Service, PO Box 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-103146-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov/> (IRS REG-103146-08).

FOR FURTHER INFORMATION CONTACT: Concerning these proposed regulations, Thomas Scholz at (202) 622-6030 (not a toll-free number); concerning submissions of comments and/or to request a hearing, Richard Hurst at Richard.A.Hurst@irs.counsel.treas.gov.

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and