

harm from further violence if he or she remained in the dwelling unit, and has otherwise complied with all other obligations under the Section 8 program, the family may receive a voucher from the PHA and move to another jurisdiction under the housing choice voucher program.

* * * * *

■ 40. Amend § 982.452(b)(1) to add a second sentence to read as follows:

§ 982.452 Owner responsibilities.

* * * * *

(1) * * * The fact that an applicant is or has been a victim of domestic violence, dating violence, or stalking is not an appropriate basis for denial of tenancy if the applicant otherwise qualifies for tenancy.

* * * * *

■ 41. Revise §§ 982.551(e) and 982.551(l) to read as follows:

§ 982.551 Obligations of participant.

* * * * *

(e) *Violation of lease.* The family may not commit any serious or repeated violation of the lease. Under 24 CFR 5.2005(a), an incident or incidents of actual or threatened domestic violence, dating violence, or stalking will not be construed as a serious or repeated lease violation by the victim or threatened victim of the domestic violence, dating violence, or stalking, or as good cause to terminate the tenancy, occupancy rights, or assistance of the victim.

* * * * *

(l) *Crime by household members.* The members of the household may not engage in drug-related criminal activity or violent criminal activity or other criminal activity that threatens the health, safety, or right to peaceful enjoyment of other residents and persons residing in the immediate vicinity of the premises (see § 982.553). Under 24 CFR 5.2005(b), criminal activity directly related to domestic violence, dating violence, or stalking, engaged in by a member of a tenant's household or any guest or other person under the tenant's control, shall not be cause for termination of tenancy, occupancy rights, or assistance of the victim, if the tenant or immediate family member of the tenant is the victim.

* * * * *

■ 42. Revise § 982.552(c)(2)(v) to read as follows:

§ 982.552 PHA denial or termination of assistance for the family.

* * * * *

(c) * * *
(2) * * *

(v) *Nondiscrimination limitation and protection for victims of domestic*

violence. The PHA's admission and termination actions must be consistent with fair housing and equal opportunity provisions of § 5.105 of this title, and with the requirements of 24 CFR part 5, subpart L, protection for victims of domestic violence, dating violence, and stalking.

* * * * *

■ 43. Amend § 982.553 to add a new paragraph (e), to read as follows:

§ 982.553 Denial of admission and termination of assistance for criminals and alcohol abusers.

* * * * *

(e) In cases of criminal activity related to domestic violence, dating violence, or stalking, the victim protections of 24 CFR part 5, subpart L, apply.

PART 983—PROJECT-BASED VOUCHER (PBV) PROGRAM

■ 44. The authority citation for part 983 continues to read as follows:

Authority: 42 U.S.C. 1437f and 3535(d).

■ 44A. Amend § 983.4 to add a new proviso in alphabetical order as follows:

§ 983.4 Cross-reference to other federal requirements.

* * * * *

Protection for victims of domestic violence, dating violence, and stalking. See 24 CFR part 5, subpart L.

* * * * *

■ 45. Amend § 983.251 to add paragraph (a)(3) to read as follows:

§ 983.251 How participants are selected.

(a) * * *

(3) The protections for victims of domestic violence, dating violence, and stalking in 25 CFR part 5, subpart L, apply to admission to the project-based program.

* * * * *

■ 46. Amend § 983.255 to add paragraph (d) to read as follows:

§ 983.255 Tenant screening.

* * * * *

(d) The protections for victims of domestic violence, dating violence, and stalking in 25 CFR part 5, subpart L, apply to tenant screening.

■ 47. Amend § 983.257 to add a new sentence at the end of paragraph (a) to read as follows:

§ 983.257 Owner termination of tenancy and eviction.

(a) * * * 24 CFR part 5, subpart L, on protection for victims of domestic violence, dating violence, and stalking applies to this part.

* * * * *

Dated: October 30, 2008.

Roy A. Bernardi,

Deputy Secretary.

[FR Doc. E8–28235 Filed 11–26–08; 8:45 am]

BILLING CODE 4210–67–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9433]

RIN 1545–BH23

Classification of Certain Foreign Entities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to certain business entities included on the list of foreign business entities that are always classified as corporations for Federal tax purposes. The regulations are needed to make the Federal tax classification of the Bulgarian public limited liability company (aktsionerno druzhestvo) consistent with the Federal tax classification of public limited liability companies organized in other countries of the European Economic Area. The regulations will affect persons owning an interest in a Bulgarian aktsionerno druzhestvo on or after January 1, 2007.

DATES: *Effective Date:* These regulations are effective on November 28, 2008.

Applicability Date: For the dates of applicability of these regulations, see § 301.7701–2(e)(7).

FOR FURTHER INFORMATION CONTACT: S. James Hawes, (202) 622–3860 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On March 21, 2008, the IRS and Treasury Department published in the **Federal Register** temporary regulations (TD 9388, 2008–17 IRB 832, 73 FR 15064) and a notice of proposed rulemaking (REG–143468–07, 2008–17 IRB 848, 73 FR 15107) under section 7701 of the Internal Revenue Code (Code). The regulations added the Bulgarian aktsionerno druzhestvo to the list of entities in § 301.7701–2(b)(8) (the per se corporation list). For further background, see TD 9388 and Notice 2007–10 (2007–4 IRB 354).

On October 8, 2001, the Council of the European Union adopted Council Regulation 2157/2001 (2001 Official

Journal of the European Communities, L 294/1) (the EU Regulation) permitting the organization of a new public limited liability company, the Societas Europaea (SE). The EU Regulation entered into force on October 8, 2004. The general rules for the formation and operation of an SE provided by the EU Regulation are supplemented by the laws of the member country in which the SE has its registered office. On December 16, 2005, the IRS and Treasury Department published final regulations in the **Federal Register** (TD 9235) adding the SE to the per se corporation list. The preamble to TD 9388 stated incorrectly that the aktsionerno druzhestvo is Bulgaria's SE. In fact, the aktsionerno druzhestvo is a public limited liability company organized in Bulgaria. The IRS and Treasury Department continue to study issues related to the residence of an SE for application of relevant Federal income tax provisions, such as the same-country exception under section 954(c)(3) of the Code. Comments are requested.

Explanation of Provisions

No written comments were received from the public or the Small Business Administration on the temporary or proposed regulations. No public hearing was requested or held. Accordingly, these regulations finalize the proposed regulations without modification and remove the text of the temporary regulations from the Code of Federal Regulations.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. Chapter 5) does not apply to these regulations. Because the regulations do not impose a collection of information requirement on small entities, the Regulatory Flexibility Act (5 U.S.C. Chapter 6) does not apply either. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding this regulation was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of these regulations is S. James Hawes of the Office of Associate Chief Counsel (International); however, other personnel from the IRS and the Treasury

Department participated in their development.

List of Subjects in 26 CFR Part 301

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

Adoption of Amendments to the Regulations

■ Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

■ **Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

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

■ **Par. 2.** Section 301.7701-2 is amended by:

■ 1. Adding an entry in alphabetical order to paragraph (b)(8)(i).

■ 2. Removing paragraph (b)(8)(vi).

■ 3. Revising paragraph (e)(7).

The revisions and addition read as follows:

§ 301.7701-2 Business entities; definitions.

* * * * *

(b) * * *

(8) * * *

(i) * * *

Bulgaria, Aktsionerno Druzhestvo.

* * * * *

(e) * * *

(7) The reference to the Bulgarian entity in paragraph (b)(8)(i) of this section applies to such entities formed on or after January 1, 2007, and to any such entity formed before such date from the date that, in the aggregate, a 50 percent or more interest in such entity is owned by any person or persons who were not owners of the entity as of January 1, 2007. For purposes of the preceding sentence, the term *interest* means—

(i) In the case of a partnership, a capital or profits interest; and

(ii) In the case of a corporation, an equity interest measured by vote or value.

§ 301.7701-2T [Removed]

■ **Par. 3.** Section 301.7701-2T is removed.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

Approved: October 31, 2008.

Eric Solomon,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. E8-28211 Filed 11-26-08; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 916

[SATS No. KS-024-FOR; Docket No. OSM-2008-0001]

Kansas Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior.

ACTION: Final rule; approval of amendment.

SUMMARY: We, the Office of Surface Mining Reclamation and Enforcement (OSM), are approving amendments to the Kansas regulatory program (Kansas program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Kansas proposed revisions to its 2006 Revegetation Success Guidelines, Normal Husbandry Practices, and State Regulations. Kansas intends to revise its program to improve operational efficiency.

DATES: *Effective Date:* November 28, 2008.

FOR FURTHER INFORMATION CONTACT: Alfred L. Clayborne, Director, Tulsa Field Office, Telephone: (918) 581-6430, E-mail: aclayborne@osmre.gov.

SUPPLEMENTARY INFORMATION:

- I. Background on the Kansas Program
- II. Submission of the Amendment
- III. OSM's Findings
- IV. Summary and Disposition of Comments
- V. OSM's Decision
- VI. Procedural Determinations

I. Background on the Kansas Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its program includes, among other things, "a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of this Act * * *; and rules and regulations consistent with regulations issued by the Secretary pursuant to this Act." See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Kansas program on January 21, 1981. You can find background information on the Kansas program, including the Secretary's findings, the disposition of comments, and the conditions of approval, in the January 21, 1981, **Federal Register** (46 FR 5892). You can also find later actions concerning the