

Tier 3 defense articles are those that provide a significant military or intelligence advantage, or make a significant contribution to the indigenous development, production, use, or enhancement of a Tier 1, 2, or 3 item.

For defense articles currently controlled on the USML, the public is asked to identify the items they believe do not fall within the scope of any of the criteria's tiers and explain why they believe such items are not within the scope of the criteria. These items may be candidates to be moved to the CCL.

Items controlled pursuant to multilateral agreement, *i.e.*, the Wassenaar Arrangement, the Missile Technology Control Regime, the Australia Group, the Chemical Weapons Convention, and the Nuclear Suppliers Group, that do not meet the availability or "military or intelligence advantage" control criteria in Tiers 1, 2 or 3 will be identified by the U.S. Government as Tier 3 items until and unless their control status is adjusted consistent with the procedures of the applicable multilateral agreement.

The following are definitions of several of the key terms and phrases used in the tiered criteria set forth above. The term "almost exclusively available" means that the item is only available from a very small number of other countries that have in place effective export controls on the item. The term "critical" means providing a capability with respect to which the United States cannot afford to fall to parity and that would pose a grave threat to national security if not controlled (*i.e.*, a "crown jewel"). Examples of "grave threat to national security" include: Armed hostilities against the United States or its allies; disruption of foreign relations vitally affecting the national security; the compromise of vital national defense plans or complex crypto-logic and communications intelligence systems; the revelation of sensitive intelligence operations; the disclosure of scientific or technological developments vital to national security; or critical assistance to foreign development and/or acquisition of WMD.

The term "substantial" means providing a capability with respect to which the United States must maintain parity and that would pose a serious threat to national security if not controlled. Examples of a "serious threat to the national security" include: Disruption of foreign relations significantly affecting the national security; significant impairment of a program or policy directly related to the national security; revelation of

significant military plans or intelligence operations; compromise of scientific or technological developments relating to national security; or substantial assistance to foreign development or acquisition of a WMD.

The term "significant" means providing a capability that could be reasonably expected to cause damage to national security if not controlled.

Dated: November 30, 2010.

**Ellen O. Tauscher,**

*Under Secretary, Arms Control and International Security, Department of State.*

[FR Doc. 2010-30994 Filed 12-8-10; 4:15 pm]

**BILLING CODE 4710-25-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 301

[REG-100194-10]

RIN 1545-BJ52

#### Specified Tax Return Preparers Required To File Individual Income Tax Returns Using Magnetic Media; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking (REG-100194-10) that was published in the **Federal Register** on Friday, December 3, 2010 (75 FR 75439). The proposed regulations provide further guidance relating to the requirement for "specified tax return prepares."

**FOR FURTHER INFORMATION CONTACT:** Keith L. Brau at (202) 622-4940 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The notice of proposed rulemaking that is the subject of this document is under section 6011 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking (REG-100194-10) contains an error that is misleading and is in need of clarification.

##### Correction to Publication

Accordingly, the notice of proposed rulemaking which was the subject of FR Doc. 2010-30500 is corrected as follows:

On page 75442, in the preamble, column 2, under the heading "Comments and Public Hearing", line 17 from the bottom of the page, the language "for Tuesday, January 7, 2011 at 10 a.m." is corrected to read "for Friday, January 7, 2011 at 10 a.m."

**Guy Traynor,**

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

[FR Doc. 2010-31028 Filed 12-9-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 300

[REG-124018-10]

RIN 1545-BJ65

#### User Fees Relating to Enrolled Agents and Enrolled Retirement Plan Agents

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains proposed amendments to the regulations relating to the imposition of user fees for enrolled agents and enrolled retirement plan agents. The proposed regulations separate the enrolled retirement plan agent user fees from the enrolled agent user fees and lower the initial enrollment and renewal of enrollment fees for enrolled agents and enrolled retirement plan agents. The proposed regulations affect individuals who are or apply to become enrolled agents or enrolled retirement plan agents. The charging of user fees is authorized by the Independent Offices Appropriations Act of 1952.

**DATES:** Written or electronic comments must be received by January 10, 2011. Outlines of topics to be discussed at the public hearing scheduled for January 14, 2011, at 10 a.m. must be received by January 5, 2011.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-124018-10), room 5205, 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-124018-10), 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>