■ d. In paragraph (d)(1), the figure ''$7.50'' is removed and, in its place, the figure ''$8.25'' is added.

■ e. In paragraph (e)(1), the figure ''$25'' is removed and, in its place, the figure ''$27.50'' is added.

■ f. In paragraph (e)(2), the figure ''$25'' is removed and, in its place, the figure ''$27.50'' is added.

■ g. In paragraph (f), the figure ''$5'' is removed and, in its place, the figure ''$5.50'' is added.

■ h. In paragraph (g)(1)(i), the figure ''$5'' is removed and, in its place, the figure ''$5.50'' is added.

■ i. In paragraph (g)(1)(ii), the figure ''$1.75'' is removed and, in its place, the figure ''$1.93'' is added.

■ j. In paragraph (g)(2), the table is revised to read as set forth below.

■ k. In paragraph (g)(5)(v), the figure ''$5'' is removed and, in its place, the figure ''$5.50'' is added; and, the figure ''$1.75'' is removed and, in its place, the figure ''$1.93'' is added.

■ l. In paragraph (i)(7), the figure ''$5'' is removed and, in its place, the figure ''$5.50'' is added.

■ m. In paragraph (i)(8), the figure ''$1.75'' is removed and, in its place, the figure ''$1.93'' is added.

The revision reads as follows:

§ 24.22 Fees for certain services.

* * * * *

(g) * * *

(2) * * *

Place where journey originates (see (g)(1)(iv))	Fee status for arrival from SL		Fee status for arrival from other than SL	
	Vessel	Aircraft	Vessel	Aircraft
SL	$1.93	No fee	No fee	No fee.
Other than SL or U.S.	1.93	$5.50	$5.50	$5.50.
U.S.*	1.93	No fee	N/A	N/A.
U.S.**	1.93	$5.50	$5.50	$5.50.

* * * * *

PART 111—CUSTOMS BROKERS

■ 3. The authority citation for part 111 continues to read in part as follows:

Authority: 19 U.S.C. 66, 1202, (General Note 3(i), Harmonized Tariff Schedule of the United States), 1624, 1641.

* * * * *

Section 111.96 also issued under 19 U.S.C. 58c; 31 U.S.C. 9701.

■ 4. Section 111.19 is amended in paragraph (c) by removing all the figures reading ''$125'' and adding in their place the figure ''$138''.

■ 5. Section 111.96 is amended in paragraph (c) by removing all the figures reading ''$125'' and adding in their place the figure ''$138''.

Deborah J. Spero,

Acting Commissioner, Bureau of Customs and Border Protection.

Approved: January 23, 2007.

Timothy E. Skud,

Deputy Assistant Secretary of the Treasury.

[FR Doc. 07–335 Filed 1–25–07; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 31

[TD 9276]

RIN 1545–BD96

Flat Rate Supplemental Wage Withholding; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains correction to final regulations (TD 9276) that were published in the **Federal Register** on Tuesday, July 25, 2006 (71 FR 42049), amending the regulations that provide for determining the amount of income tax withholding on supplemental wages. These regulations apply to all employers and others making supplemental wage payments to employees.

DATES: The correction is effective January 1, 2007.

FOR FURTHER INFORMATION CONTACT: A.G. Kelley, (202) 622–6040 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this correction are under sections 3401 and 3402 of the Internal Revenue Code.

Need for Correction

As published, final regulations (TD 9276) contain an error that may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social Security, Unemployment compensation.

Correction of Publication

■ Accordingly, 26 CFR part 31 is corrected by making the following correcting amendment:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

■ **Paragraph 1**. The authority citation for part 31 continues to read, in part, as follows:

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

■ **Par. 2.** Section 31.3402(g)–1(a)(8) is amended by revising the last sentence of *Example 3* paragraph (iv). The revision reads as follows:

§ 31.3402(g)–1 Supplemental wage payments.

(a) * * *

(8) * * *

Example 3. * * *

(iv) * * * If R elects to use optional flat rate withholding provided under paragraph (a)(7)(iii)(F) of this section, withholding would be calculated at 25 percent of the $1,000,000 portion of the payment and would be $250,000.

* * * * *

LaNita Van Dyke,

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

[FR Doc. E7–1051 Filed 1–25–07; 8:45 am]

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