

stakeholders an opportunity to comment on this potential consideration.

## VI. Public Participation

### A. Submission of Comments

DOE will accept comments, data, and information regarding this notice no later than the date provided at the beginning of this notice. Comments, data, and information submitted to the Department's e-mail address for this rulemaking should be provided in WordPerfect, Microsoft Word, PDF, or text (ASCII) file format. Stakeholders should avoid the use of special characters or any form of encryption, and wherever possible, comments should include the electronic signature of the author. Absent an electronic signature, comments submitted electronically must be followed and authenticated by submitting a signed original paper document to the address provided at the beginning of this notice. Comments, data, and information submitted to the Department via mail or hand delivery/courier should include one signed original paper copy. No telefacsimiles (faxes) will be accepted.

According to 10 CFR 1004.11, any person submitting information that he or she believes to be confidential and exempt by law from public disclosure should submit two copies: One copy of the document including all the information believed to be confidential, and one copy of the document with the information believed to be confidential deleted. DOE will make its own determination about the confidential status of the information and treat it according to its determination.

Factors of interest to DOE when evaluating requests to treat submitted information as confidential include: (1) A description of the items; (2) whether and why such items are customarily treated as confidential within the industry; (3) whether the information is generally known or available from public sources; (4) whether the information has previously been made available to others without obligation concerning its confidentiality; (5) an explanation of the competitive injury to the submitting person which would result from public disclosure; (6) a date after which such information might no longer be considered confidential; and (7) why disclosure of the information would be contrary to the public interest.

### B. Issues on Which DOE Seeks Comment

DOE is particularly interested in receiving comments and views of interested parties concerning:

(1) The proportion of distribution transformers sold that are installed in

underground vaults, particularly with respect to the liquid-immersed, three-phase design lines, DL4 and DL5,

(2) The assumption that typical space-constrained vault transformers will be restricted to a volume that is approximately the median size of baseline transformers, and

(3) The approaches proposed in this notice to account for LCC impacts on space-constrained vault transformers, including the methodology and inputs.

(4) The possibility of having a liquid-immersed standard level that is based on efficiency levels from TSL 2 and/or 3 for three-phase and TSL 2, 3, and/or 4 for single-phase.

Issued in Washington, DC, on February 2, 2007.

**Alexander A. Karsner**

*Assistant Secretary, Energy Efficiency and Renewable Energy.*

[FR Doc. E7-2168 Filed 2-8-07; 8:45 am]

**BILLING CODE 6450-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-115403-05]

RIN 1545-BF94

#### Section 181—Deduction for Qualified Film and Television Production Costs

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

**ACTION:** Notice of proposed rulemaking by cross reference to temporary regulation.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations under section 181 of the Internal Revenue Code relating to deductions for costs of producing qualified film and television productions. These temporary regulations reflect changes to the law made by the American Jobs Creation Act of 2004 and the Gulf Opportunity Zone Act of 2005, and affect taxpayers that produce films and television productions within the United States. This action is necessary to provide guidance for the application of section 181. The text of the temporary regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

**DATES:** Written comments and requests for a public hearing must be received by April 10, 2007.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-115403-05), 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-115403-05), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the IRS Internet site at [www.irs.gov/regs](http://www.irs.gov/regs) or via the Federal eRulemaking Portal at <http://www.Regulations.gov/> (IRS REG-115403-05).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Bernard P. Harvey, (202) 622-3110; concerning submissions and to request a hearing, Kelly Banks, (202) 622-7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Paperwork Reduction Act

The collections of information contained in this notice of proposed rulemaking have 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 collections of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by May 10, 2007. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information;

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collection of information in this proposed regulation is in § 1.181-2T(c).

This information is required to verify that the production cost of the film or television production for which the deduction under section 181 of the Internal Revenue Code is claimed does not exceed the statutory production cost limit, that at least 75 percent of the compensation from the production is compensation for services performed in the United States, that production costs deducted under section 181(a)(2)(B) are substantially incurred in the specific areas designated in section 181(a)(2)(B), and that, in situations in which more than one taxpayer is claiming a deduction for a single production, the total deduction for the production does not exceed the statutory limit. The collection of information is mandatory. The likely recordkeepers are business or other for-profit institutions, and small businesses or organizations.

*Estimated total annual recordkeeping burden:* 1,500 hours.

The estimated annual burden per recordkeeper varies from 2 to 4 hours, depending on individual circumstances, with an estimated average of 3 hours.

*Estimated number of recordkeepers:* 500.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

### Background

The temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** contain amendments to 26 CFR part 1 to provide regulations under section 181 of the Internal Revenue Code of 1986 (Code). Section 181 was added to the Code by section 244 of the American Jobs Creation Act of 2004, Public Law No. 108-357 (118 Stat. 1418) (Oct. 22, 2004), and was modified by section 403(e) of the Gulf Opportunity Zone Act of 2005, Public Law No. 109-135 (119 Stat. 2577) (Dec. 21, 2005).

### Explanation of Provisions

The temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) to add regulations under section 181 of the Internal Revenue Code of 1986 (Code). The text of the temporary

regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains these proposed regulations.

### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. It is hereby certified that this regulation will not have a significant economic impact on a substantial number of small entities. The proposed regulations impose a collection of information on small entities in order to demonstrate eligibility for tax benefits under the statute, and this collection of information will require recordkeeping. This collection of information is discussed elsewhere in this preamble. However, the recordkeeping required by this collection of information does not differ significantly from the recordkeeping that a taxpayer must perform in order to determine whether the taxpayer is eligible to claim a deduction under the statute. Consequently, the economic impact on small entities resulting from the recordkeeping required under this regulation is de minimis. Accordingly, a regulatory flexibility analysis is not required. We request comment on the accuracy of this certification. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronically generated comments that are submitted timely to the IRS. The IRS and Treasury Department generally request comments on the clarity of the proposed rule and how it may be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person who timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

### Drafting Information

The principal author of these regulations is Bernard P. Harvey, Office of Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury Department participated in their development.

### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

#### PART 1—INCOME TAXES

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

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

**Par. 2.** Sections 1.181-0 through 1.181-6 are added as follows:

#### § 1.181-0 Table of contents.

[The text of this proposed section is the same as the text of § 1.181-0T published elsewhere in this issue of the **Federal Register**.]

#### § 1.181-1 Deduction for qualified film and television production costs.

[The text of this proposed section is the same as the text of § 1.181-1T published elsewhere in this issue of the **Federal Register**.]

#### § 1.181-2 Election.

[The text of this proposed section is the same as the text of § 1.181-2T published elsewhere in this issue of the **Federal Register**.]

#### § 1.181-3 Qualified film or television production.

[The text of this proposed section is the same as the text of § 1.181-3T published elsewhere in this issue of the **Federal Register**.]

#### § 1.181-4 Special rules.

[The text of this proposed section is the same as the text of § 1.181-4T published elsewhere in this issue of the **Federal Register**.]

#### § 1.181-5 Examples.

[The text of this proposed section is the same as the text of § 1.181-5T published elsewhere in this issue of the **Federal Register**.]

#### § 1.181-6 Effective date.

[The text of this proposed section is the same as the text of § 1.181-6T

published elsewhere in this issue of the **Federal Register.**]

**Kevin M. Brown,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E7-2153 Filed 2-8-07; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF HOMELAND SECURITY**

**Federal Emergency Management Agency**

**44 CFR Part 67**

[Docket No. FEMA-B-7706]

**Proposed Flood Elevation Determinations**

**AGENCY:** Federal Emergency Management Agency, DHS.

**ACTION:** Proposed rule.

**SUMMARY:** Technical information or comments are requested on the proposed Base (1% annual chance) Flood Elevations (BFEs) and proposed BFEs modifications for the communities listed below. The BFEs are the basis for the floodplain management measures that the community is required either to adopt or to show evidence of being already in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP).

**DATES:** The comment period is ninety (90) days following the second publication of this proposed rule in a newspaper of local circulation in each community.

**ADDRESSES:** The proposed BFEs for each community are available for inspection at the office of the Chief Executive

Officer of each community. The respective addresses are listed in the table below.

**FOR FURTHER INFORMATION CONTACT:** William R. Blanton, Jr., Engineering Management Section, Mitigation Division, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472 (202) 646-3151.

**SUPPLEMENTARY INFORMATION:** The Federal Emergency Management Agency (FEMA) proposes to make determinations of BFEs and modified BFEs for each community listed below, in accordance with section 110 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4104, and 44 CFR 67.4(a).

These proposed BFEs and modified BFEs, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by other Federal, State or regional entities. These proposed elevations are used to meet the floodplain management requirements of the NFIP and are also used to calculate the appropriate flood insurance premium rates for new buildings built after these elevations are made final, and for the contents in these buildings.

**National Environmental Policy Act**

This proposed rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Consideration. An environmental impact assessment has not been prepared.

**Regulatory Flexibility Act**

As flood elevation determinations are not within the scope of the Regulatory Flexibility Act, 5 U.S.C. 601-612, a regulatory flexibility analysis is not required.

**Regulatory Classification**

This proposed rule is not a significant regulatory action under the criteria of section 3(f) of Executive Order 12866 of September 30, 1993, Regulatory Planning and Review, 58 FR 51735.

**Executive Order 13132, Federalism**

This proposed rule involves no policies that have federalism implications under Executive Order 13132.

**Executive Order 12988, Civil Justice Reform**

This proposed rule meets the applicable standards of Executive Order 12988.

**List of Subjects in 44 CFR Part 67**

Administrative practice and procedure, Flood insurance, Reporting and recordkeeping requirements.

Accordingly, 44 CFR part 67 is proposed to be amended as follows:

**PART 67—[AMENDED]**

1. The authority citation for part 67 continues to read as follows:

**Authority:** 42 U.S.C. 4001 *et seq.*; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p. 376.

**§ 67.4 [Amended]**

2. The tables published under the authority of § 67.4 are proposed to be amended as follows:

Flooding source(s)	Location of referenced elevation	* Elevation in feet (NGVD) + Elevation in feet (NAVD) # Depth in feet above ground		Communities affected
		Effective	Modified	
<b>Cleveland County, Oklahoma, and Incorporated Areas</b>				
Dave Blue Creek North .....	Approximately 100 feet downstream of State Highway 9.	None	+1120	City of Norman.
	Approximately 3000 feet upstream from State Highway 9.	None	+1131	
East Rock Creek .....	Approximately 500 feet downstream from 36th Ave ....	None	+1118	City of Norman.
	Approximately 4500 feet upstream from 36th Ave .....	None	+1139	
Stream B .....	Approximately 1000 feet upstream from confluence with North Fork River.	*1143	+1142	City of Moore.
	Approximately 1900 feet upstream from SE 19th St ...	None	+1165	
Tributary 0 of Canadian River Tributary 1.	Confluence with Canadian Tributary 1 .....	*1178	+1179	City of Moore.
	Approximately 700 feet upstream from North Nottingham Way.	None	+1290	City of Oklahoma City.

\* National Geodetic Vertical Datum.