

determined that the rule does not contain policies that have substantial direct effects on the States, on the relationship between the National Government and the States, or on the distribution of power and responsibilities among the various levels of government. Accordingly, the agency has concluded that the rule does not contain policies that have federalism implications as defined in the Executive order and, consequently, a federalism summary impact statement is not required.

V. Paperwork Reduction Act of 1995

FDA concludes that this rule contains no collections of information. Therefore, clearance by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (the PRA) (44 U.S.C. 3501–3520) is not required.

FDA also concludes that the special controls guidance document does not contain new information collection provisions that are subject to review and clearance by OMB under the PRA. Elsewhere in this issue of the **Federal Register**, FDA is publishing a notice announcing the availability of the guidance document entitled “Class II Special Controls Guidance Document: Low Energy Ultrasound Wound Cleaner.”

List of Subjects in 21 CFR Part 878

Medical devices.

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 878 is amended as follows:

PART 878—GENERAL AND PLASTIC SURGERY DEVICES

■ 1. The authority citation for 21 CFR part 878 continues to read as follows:

Authority: 21 U.S.C. 351, 360, 360c, 360e, 360j, 360l, 371.

■ 2. Section 878.4410 is added to subpart E to read as follows:

§ 878.4410 Low energy ultrasound wound cleaner.

(a) *Identification.* A low energy ultrasound wound cleaner is a device that uses ultrasound energy to vaporize a solution and generate a mist that is used for the cleaning and maintenance debridement of wounds. Low levels of ultrasound energy may be carried to the wound by the saline mist.

(b) *Classification.* Class II (special controls). The special control is FDA’s guidance document entitled “Class II Special Controls Guidance Document: Low Energy Ultrasound Wound

Cleaner.” See § 878.1(e) for the availability of this guidance document.

Dated: September 28, 2005.

Linda S. Kahan,

Deputy Director, Center for Devices and Radiological Health.

[FR Doc. 05–22068 Filed 11–4–05; 8:45 am]

BILLING CODE 4160–01–S

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9228]

RIN 1545–BE50

Low-Income Housing Credit Allocation and Certification; Revisions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains regulations that reduce the burden for taxpayers filing Form 8609, “Low-Income Housing Credit Allocation and Certification.” The regulations affect owners of low-income housing projects who claim the low-income housing credit.

DATES: *Effective Date:* These regulations are effective November 7, 2005.

Date of Applicability: For date of applicability, see § 1.42–1(j).

FOR FURTHER INFORMATION CONTACT: Paul F. Handleman, (202) 622–3040 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On January 27, 2004, the Treasury Department and IRS published Treasury Decision 9112 in the **Federal Register** (69 FR 3826), which removed impediments to the electronic filing of Form 8609, “Low-Income Housing Credit Allocation and Certification,” by revising former § 1.42–1T(e)(1) and (h)(2) and adding § 1.42–1(h). Former § 1.42–1T(e)(1) and (h)(2) required an owner to include a third-party signature from an authorized State or local housing credit agency (Agency) official when filing the form with the owner’s Federal income tax return for each year of the 15-year compliance period. Section 1.42–1(h) contains the filing requirement for Form 8609 and no longer requires the third-party signature when filing the form with the owner’s Federal income tax return.

Explanation of Provisions

Section 42 provides for a low-income housing credit that may be claimed as

part of the general business credit under section 38. In general, the credit is allowable only if the owner of a qualified low-income building receives a housing credit allocation from an Agency of the jurisdiction where the building is located.

Section 1.42–1(h) provides that a completed Form 8586, “Low-Income Housing Credit,” must be filed with the owner’s Federal income tax return for each taxable year the owner of a qualified low-income building is claiming the low-income housing credit under section 42(a). A completed Form 8609 must be filed with the owner’s Federal income tax return for each of the 15 taxable years of the compliance period. Failure to comply with the requirement of the preceding sentence for any taxable year after the first taxable year in the credit period will be treated as a mathematical or clerical error for purposes of section 6213(b)(1) and (g)(2).

The IRS plans to reduce taxpayer burden by allowing taxpayers to file Form 8609 one time, instead of filing the form with the same information for 15 consecutive years. Taxpayers currently file the form as part of their return with the Internal Revenue Service center that processes their return. Planned revisions to the form should improve administration of the low-income housing credit program by requiring taxpayers to send completed forms to the Philadelphia service center, where each Agency currently sends Part I of the form. The requirements for completing and filing Form 8609 will be addressed in the instructions to the form.

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 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. Because no notice of proposed rulemaking is required, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, these regulations were submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these regulations is Paul F. Handleman, Office of the Associate Chief Counsel (Passthroughs and Special Industries),

IRS. 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.

Adoption of 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, in part, as follows:

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

■ **Par. 2.** Section 1.42-1 is amended by revising paragraphs (h) and (j) to read as follows:

§ 1.42-1 Limitation on low-income housing credit allowed with respect to qualified low-income buildings receiving housing credit allocations from a State or local housing credit agency.

* * * * *

(h) *Filing of forms.* Unless otherwise provided in forms or instructions, a completed Form 8586, "Low-Income Housing Credit," (or any successor form) must be filed with the owner's Federal income tax return for each taxable year the owner of a qualified low-income building is claiming the low-income housing credit under section 42(a). Unless otherwise provided in forms or instructions, a completed Form 8609, "Low-Income Housing Credit Allocation and Certification," (or any successor form) must be filed by the building owner with the IRS. The requirements for completing and filing Forms 8586 and 8609 are addressed in the instructions to the forms.

* * * * *

(j) *Effective dates.* Section 1.42-1(h) applies to forms filed on or after November 7, 2005. The rules that apply for forms filed before November 7, 2005 are contained in § 1.42-1T(h) and § 1.42-1(h) (see 26 CFR part 1 revised as of April 1, 2003, and April 1, 2005).

Approved: October 26, 2005.

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

Eric Solomon,

Acting Deputy Assistant Secretary of the Treasury.

[FR Doc. 05-21784 Filed 11-4-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

26 CFR Parts 1, 25, 26, 53, 55, 156, 157, 301

[TD 9229]

RIN 1545-BE63

Extension of Time for Filing Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations relating to the simplification of procedures for obtaining automatic extensions of time to file certain returns. The portions of this document that are final regulations provide necessary cross-references to the temporary regulations. The temporary regulations allow individual income taxpayers and certain other taxpayers to obtain an automatic six-month extension of time to file certain returns by filing a single request. For these returns, the temporary regulations also remove the requirements for a signature and an explanation of the need for an extension of time to file. The temporary regulations affect taxpayers who are required to file certain returns and need an extension of time to file. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective November 7, 2005.

Applicability Dates: For dates of applicability of these regulations, see §§ 1.6081-2T(i), 1.6081-3T(e)(2), 1.6081-4T(f), 1.6081-5T(g), 1.6081-6T(g), 1.6081-7T(g), 1.6081-10T(f), 1.6081-11T(e), 25.6081-1T(f), 26.6081-1T(f), 53.6081-1T(f), 55.6081-1T(f), 156.6081-1T(f), 157.6081-1T(f), and 301.6081-2T(e).

FOR FURTHER INFORMATION CONTACT: Allen D. Madison, (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to 26 CFR parts 1, 25, 26, 53, 55, 156, 157, and 301 under section 6081 of the Internal Revenue Code. Section 6081(a) provides that the Secretary may grant a reasonable extension of time for filing any return, declaration, statement, or other document required by Title 26 or by regulations. Except in the case of taxpayers who are abroad, no such extension shall be for more than six

months. The regulations under section 6081 provide specific rules taxpayers must follow to request an extension of time to file Federal tax returns. A taxpayer must generally submit a written application for the extension on or before the due date of the return. An extension of time for filing a return does not extend the time for payment of tax.

Explanation of Provisions

Rationale for Change

Currently, most taxpayers other than corporations can receive a full six-month extension of time to file their income tax returns, but to obtain the full six-month extension they must file one application for an initial extension of time and then file a second application to obtain an extension for the balance of the six months. For example, individual income taxpayers request an initial four-month automatic extension on one form and then use a second form to request a two-month discretionary extension. Similarly, trusts and partnerships request an initial three-month automatic extension on one form and then use a second form to request a three-month discretionary extension. Requiring these taxpayers to file two different forms to obtain the full six-month extension creates an unnecessary burden on taxpayers and the IRS, and it can cause unnecessary confusion.

To reduce the complexity of the current extension process, and to provide cost savings and other benefits to taxpayers and the IRS, these temporary regulations simplify the extension process by allowing certain taxpayers to file a single request for an automatic six-month extension of time to file certain returns. Because the extension is automatic, these taxpayers do not need to sign the extension request or provide an explanation of the reasons for requesting an extension. Simplifying, consolidating, and standardizing extension forms will reduce taxpayer burden and will also reduce taxpayer confusion and error in filing the correct form. In addition, taxpayers will save considerable time and expense by not having to complete and file a second request to obtain the full six-month extension. This simplification will also lower processing costs and facilitate increased efficiency for the IRS. According to IRS research, simplification of the extension process will save taxpayers between \$73-94 million annually and will save the IRS \$4.6 million annually.

Individual Income Taxpayers

Currently, individual income taxpayers submit Form 4868