

return required by section 6050L and paragraph (a) of this section shall include the following—

(1) The name, address, taxable year, and employer identification number of the donee making the information return;

(2) The name, address, and taxpayer identification number of the donor;

(3) A description of the qualified intellectual property in sufficient detail to identify the qualified intellectual property received by such donee;

(4) The date of the contribution to the donee;

(5) The amount of net income of the donee for the taxable year that is properly allocable to the qualified intellectual property (determined without regard to paragraph (10)(B) of section 170(m) and with the modifications described in paragraphs (5) and (6) of such section); and

(6) Such other information as may be specified by the form or its instructions.

(c) *Special rule—statement to be furnished to donors.* Every donee making an information return under section 6050L and this section with respect to a qualified intellectual property contribution shall furnish a copy of the information return to the donor of the property. The information return required by section 6050L and this section shall be furnished to the donor on or before the date the donee is required to file the return with the IRS.

(d) *Place and time for filing information return—*(1) *Place for filing.* The information return required by section 6050L and this section shall be filed with the IRS location listed on the prescribed form or in its instructions.

(2) *Time for filing.* A donee is required to file the return required by section 6050L and this section on or before the last day of the first full month following the close of the donee's taxable year to which net income from the qualified intellectual property is properly allocable.

(e) *Penalties.* For penalties for failure to comply with the requirements of this section, see sections 6721 through 6724.

(f) *Effective/applicability date.* The rules of this section apply to qualified intellectual property contributions made after June 3, 2004.

#### § 1.6050L–2T [Removed]

■ **Par. 3.** Section 1.6050L–2T is removed.

### PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 4.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 5.** In § 602.101, paragraph (b) is amended by removing the following entry from the table:

#### § 602.101 OMB Control numbers.

CFR part or section where identified and described	Current OMB control No.
(b) * * *	
1.6050L–2T .....	1545–1932

Linda E. Stiff,

*Deputy Commissioner for Services and Enforcement.*

Approved: March 31, 2008.

Eric Solomon,

*Assistant Secretary of the Treasury (Tax Policy).*

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## DEPARTMENT OF AGRICULTURE

### Forest Service

#### 36 CFR Part 242

## DEPARTMENT OF THE INTERIOR

### Fish and Wildlife Service

#### 50 CFR Part 100

[FWS–R7–SM–2008–0036; 70101–1261–0000L6]

### Subsistence Management Regulations for Public Lands in Alaska, Subpart D; Seasonal Adjustments

**AGENCIES:** Forest Service, USDA; Fish and Wildlife Service, Interior.

**ACTION:** Seasonal adjustments; hunting seasons for caribou in Unit 9D and female deer in Chichagof Controlled Use Area and Unit 4.

**SUMMARY:** This provides notice of the Federal Subsistence Board's in-season management actions to protect caribou populations in Unit 9D and female deer populations in the Northeast Chichagof Controlled Use Area and Unit 4. These actions provide an exception to the Subsistence Management Regulations for Public Lands in Alaska, published in the *Federal Register* on December 27, 2007. Those regulations established seasons, harvest limits, methods, and means relating to the taking of wildlife

for subsistence uses during the 2007–08 regulatory year.

**DATES:** The closure of the subsistence caribou hunting season in Unit 9D is effective November 15, 2007, through March 31, 2008. The closure of the subsistence female deer hunting season in the portion of Unit 4 known as the Northeast Chichagof Controlled Use Area (NECCUA) was effective November 27, 2007, through January 26, 2008, and in the entirety of Unit 4 was effective January 1 through January 31, 2008. The Unit 4 closure beginning January 1, 2008, supersedes the NECCUA-specific closure on January 1, 2008.

#### FOR FURTHER INFORMATION CONTACT:

Peter J. Probasco, Office of Subsistence Management, U.S. Fish and Wildlife Service, telephone (907) 786–3888. For questions specific to National Forest System lands, contact Steve Kessler, Subsistence Program Manager, USDA, Forest Service, Alaska Region, telephone (907) 786–3592.

#### SUPPLEMENTARY INFORMATION:

#### Background

Title VIII of the Alaska National Interest Lands Conservation Act (ANILCA) (16 U.S.C. 3111–3126) requires that the Secretary of the Interior and the Secretary of Agriculture (Secretaries) implement a joint program to grant a preference for subsistence uses of fish and wildlife resources on public lands in Alaska, unless the State of Alaska enacts and implements laws of general applicability that are consistent with ANILCA and that provide for the subsistence definition, preference, and participation specified in Sections 803, 804, and 805 of ANILCA. In December 1989, the Alaska Supreme Court ruled that the rural preference in the State subsistence statute violated the Alaska Constitution and therefore negated State compliance with ANILCA.

The Department of the Interior and the Department of Agriculture (Departments) assumed, on July 1, 1990, responsibility for implementation of title VIII of ANILCA on public lands. The Departments administer title VIII through regulations at title 50, part 100 and title 36, part 242 of the Code of Federal Regulations (CFR). Consistent with subparts A, B, and C of these regulations, as revised January 8, 1999 (64 FR 1276), the Departments established a Federal Subsistence Board to administer the Federal Subsistence Management Program. The Board's composition includes a Chair appointed by the Secretary of the Interior with concurrence of the Secretary of Agriculture; the Alaska Regional

Director, U.S. Fish and Wildlife Service; the Alaska Regional Director, National Park Service; the Alaska State Director, Bureau of Land Management; the Alaska Regional Director, Bureau of Indian Affairs; and the Alaska Regional Forester, USDA, Forest Service.

Through the Board, these agencies participate in the development of regulations for Subparts A, B, and C, which establish the program structure and determine which Alaska residents are eligible to take specific species for subsistence uses, and the annual subpart D regulations, which establish seasons, harvest limits, and methods and means for subsistence take of species in specific areas. Subpart D regulations for the 2007–08 wildlife seasons, harvest limits, and methods and means were published on December 27, 2007 (72 FR 73426). Because this action relates to a joint program managed by an agency or agencies in both the Departments of Agriculture and the Interior, an identical adjustment would apply to 36 CFR part 242 and 50 CFR part 100.

The Alaska Department of Fish and Game (ADF&G) manages sport, commercial, personal use, and State subsistence harvest on all lands and waters throughout Alaska. However, on Federal lands and waters, the Federal Subsistence Board implements a subsistence priority for rural residents as provided by Title VIII of ANILCA. In providing this priority, the Board may, when necessary, preempt State harvest regulations for fish or wildlife on Federal lands and waters.

#### *Current Management Action*

These actions are authorized and in accordance with 50 CFR 100.19(d)–(e) and 36 CFR 242.19(d)–(e), which allow the Board to restrict subsistence uses of fish or wildlife on public lands if necessary to ensure the continued viability of a fish or wildlife population. According to these regulations, temporary changes directed by the Board are effective following notice in the affected areas. Such notice via newspapers or local radio stations is then followed by notice in the **Federal Register**.

#### *Caribou—Unit 9D*

The Federal Subsistence Board closed the winter (November 15, 2007, through March 31, 2008) subsistence caribou hunting season on Federal public lands in Unit 9D. Current surveys of the Southern Alaska Peninsula Caribou Herd (SAPCH) in Unit 9D have shown a marked decrease in both the size of the population and calf recruitment. The intent of this in-season adjustment is to

prevent additional mortality of this caribou herd caused by human harvest. On July 17, 2007, the ADF&G issued Emergency Order No. 02–02–07 to announce the closure of the State's resident hunting seasons for caribou in Unit 9D. On July 30, 2007, the Office of Subsistence Management via delegated authority approved a previous special action request to close the fall season (August 1, 2007, through September 30, 2007) to the taking of caribou in Unit 9D. Both Federal and State regulatory managers concur that the SAPCH population decline poses a significant conservation concern that warrants these actions. Ultimately, the intent of the closure is to stop the population decline of the SAPCH and to provide for future long-term subsistence use of this resource.

#### *Female Deer—Northeast Chichagof Controlled Use Area (NECCUA)*

The Federal Subsistence Board closed the subsistence female deer hunting season on Federal public lands in the NECCUA portion of Chichagof Island in Unit 4 for the period November 27, 2007, through January 26, 2008. This in-season adjustment was based on conservation concerns due to heavy snowfall and high winter deer mortality during the 2006–2007 winter and indications of a decline in the population. ADF&G issued an Emergency Order Closure (No. 01–06–07) for the remainder of the State doe hunting season in the NECCUA. Because the NECCUA is a popular hunting area for both local and non-local hunters, in part because of the extensive road system that permits vehicle access into all major watersheds, ADF&G is concerned that additional doe harvest is likely to occur and will jeopardize the future productivity and recovery of this deer population. At a meeting in Hoonah on October 25, 2007, community residents overwhelmingly supported both State and Federal closures of doe hunting until the population has recovered. Because harvest in January is generally minimal and accounts for approximately 2 percent of the total harvest, ADF&G had less concern about the Federal season being reopened for part of January.

#### *Female Deer—Unit 4*

The Federal Subsistence Board closed the subsistence female deer hunting season on Federal public lands in Unit 4 in Southeast Alaska for the period January 1, 2008, through January 31, 2008. This action supersedes the previous action closing Federal public lands in the NECCUA portion of Chichagof Island in Unit 4. This in-

season adjustment was based on conservation concerns due to heavy snowfall and presumed high winter deer mortality across broad areas of Unit 4 during the 2006–2007 winter and indications of a decline in the population. Restricting the harvest of does is necessary to diminish further decline in the population and to allow a faster rate of recovery of the deer populations.

Beginning on January 1 through January 31, 2008, hunters must possess a 2008 State of Alaska hunting license and valid State of Alaska 2007–2008 harvest ticket, reside within Unit 4 or in the communities of Kake, Gustavus, Haines, Petersburg, Pt. Baker, Klukwan, Port Protection, Wrangell or Yakutat; and harvest only male deer on Federal public lands.

#### **Conformance with Statutory and Regulatory Authorities**

##### *Administrative Procedure Act*

The Board finds that additional public notice and comment requirements under the Administrative Procedure Act (APA) for these adjustments are impracticable, unnecessary, and contrary to the public interest. Lack of appropriate and immediate action would generally fail to serve the overall public interest and conflict with Section 815(3) of ANILCA. Therefore, the Board finds good cause pursuant to 5 U.S.C. 553(b)(3)(B) to waive additional public notice and comment procedures prior to implementation of this action and pursuant to 5 U.S.C. 553(d)(3) to make these adjustments effective as indicated in the **DATES** section.

##### *National Environmental Policy Act*

A Final Environmental Impact Statement (FEIS) was published on February 28, 1992, and a Record of Decision on Subsistence Management for Federal Public Lands in Alaska (ROD) was signed April 6, 1992. The final rule for Subsistence Management Regulations for Public Lands in Alaska, Subparts A, B, and C (57 FR 22940, published May 29, 1992), implemented the Federal Subsistence Management Program and included a framework for an annual cycle for subsistence hunting and fishing regulations. A final rule that redefined the jurisdiction of the Federal Subsistence Management Program to include waters subject to the subsistence priority was published on January 8, 1999 (64 FR 1276.)

##### *Section 810 of ANILCA*

The intent of all Federal subsistence regulations is to accord subsistence uses of fish and wildlife on public lands a

priority over the taking of fish and wildlife on such lands for other purposes, unless restriction is necessary to conserve healthy fish and wildlife populations. A Section 810 analysis was completed as part of the FEIS process. The final Section 810 analysis determination appeared in the April 6, 1992, ROD, which concluded that the Federal Subsistence Management Program, under Alternative IV with an annual process for setting hunting and fishing regulations, may have some local impacts on subsistence uses, but the program is not likely to significantly restrict subsistence uses.

#### *Paperwork Reduction Act*

The adjustment does not contain information collection requirements subject to Office of Management and Budget (OMB) approval under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*). Federal Agencies may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

#### *Other Requirements*

The adjustment has been exempted from OMB review under Executive Order 12866.

The Regulatory Flexibility Act of 1980 (5 U.S.C. 601 *et seq.*) requires preparation of flexibility analyses for rules that will have a significant effect on a substantial number of small entities, which include small businesses, organizations, or governmental jurisdictions. The exact number of businesses and the amount of trade that will result from this Federal land-related activity is unknown. The aggregate effect is an insignificant economic effect (both positive and negative) on a small number of small entities supporting subsistence activities, such as sporting goods dealers. The number of small entities affected is unknown; however, the effects will be seasonally and geographically limited in nature and will likely not be significant. The Departments certify that this adjustment will not have a significant economic effect on a substantial number of small entities within the meaning of the Regulatory Flexibility Act. Under the Small Business Regulatory Enforcement Fairness Act (5 U.S.C. 801 *et seq.*), this action is not a major rule. It does not have an effect on the economy of \$100 million or more, will not cause a major increase in costs or prices for consumers, and does not have significant adverse effects on competition, employment, investment,

productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises.

Title VIII of ANILCA requires the Secretaries to administer a subsistence preference on public lands. The scope of this program is limited by definition to certain public lands. Likewise, this adjustment has no potential takings of private property implications as defined by Executive Order 12630.

The Secretaries have determined and certify under the Unfunded Mandates Reform Act, 2 U.S.C. 1502 *et seq.*, that the adjustment will not impose a cost of \$100 million or more in any given year on local or State governments or private entities. The implementation is by Federal agencies, and no cost is involved to any State or local entities or Tribal governments.

The Secretaries have determined that the adjustment meets the applicable standards provided in Sections 3(a) and 3(b)(2) of Executive Order 12988, regarding civil justice reform.

In accordance with Executive Order 13132, the adjustment does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment. Title VIII of ANILCA precludes the State from exercising subsistence management authority over fish and wildlife resources on Federal lands. Cooperative salmon run assessment efforts with ADF&G will continue.

In accordance with the President's memorandum of April 29, 1994, "Government-to-Government Relations with Native American Tribal Governments" (59 FR 22951), Executive Order 13175, and 512 DM 2, we have evaluated possible effects on Federally recognized Indian tribes and have determined that there are no substantial direct effects. The Bureau of Indian Affairs is a participating agency in this action.

On May 18, 2001, the President issued Executive Order 13211 on regulations that significantly affect energy supply, distribution, or use. This Executive Order requires agencies to prepare Statements of Energy Effects when undertaking certain actions. As this action is not expected to significantly affect energy supply, distribution, or use, it is not a significant energy action and no Statement of Energy Effects is required.

#### *Drafting Information*

Theo Matuskowitz drafted this document under the guidance of Peter J. Probasco of the Office of Subsistence Management, Alaska Regional Office, U.S. Fish and Wildlife Service, Anchorage, Alaska. Charles Ardizzone,

Alaska State Office, Bureau of Land Management; Sandy Rabinowitch and Nancy Swanton, Alaska Regional Office, National Park Service; Drs. Warren Eastland and Glenn Chen, Alaska Regional Office, Bureau of Indian Affairs; Jerry Berg and Carl Jack, Alaska Regional Office, U.S. Fish and Wildlife Service; and Steve Kessler, Alaska Regional Office, USDA, Forest Service, provided additional assistance.

**Authority:** 16 U.S.C. 3, 472, 551, 668dd, 3101–3126; 18 U.S.C. 3551–3586; 43 U.S.C. 1733.

Dated: February 22, 2008.

**Peter J. Probasco,**

*Acting Chair, Federal Subsistence Board.*

Dated: February 22, 2008.

**Steve Kessler,**

*Subsistence Program Leader, USDA-Forest Service.*

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## DEPARTMENT OF LABOR

### Office of Federal Contract Compliance Programs

#### 41 CFR Part 60–250

RIN 1215–AB65

#### Nondiscrimination and Affirmative Action Obligations of Contractors and Subcontractors Regarding Protected Veterans

**AGENCY:** Office of Federal Contract Compliance Programs, Labor.

**ACTION:** Final rule.

**SUMMARY:** This final rule revises the regulations in 41 CFR part 60–250 implementing the nondiscrimination and affirmative action provisions of the Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended ("Section 4212" or "VEVRAA"). The regulations in part 60–250 implement the nondiscrimination and affirmative action provisions of VEVRAA prior to their amendment in 2002 by the Jobs for Veterans Act ("JVA"), and apply to contracts entered into before December 1, 2003. Today's final rule revises the mandatory job listing provision in the part 60–250 regulations to provide that listing employment openings with the state workforce agency job bank or with the local employment service delivery system where the opening occurs will satisfy the mandatory job listing requirements under the part 60–250 regulations. The effect of this final rule is to conform the mandatory job listing provision in the part 60–250 regulations to the parallel provision in the