transaction does not relieve the other
taxable parties of their obligation to
disclose the transaction to a tax-exempt
entity that is a party to the transaction
in accordance with this section, if the
designated taxable party fails to disclose
the transaction to the tax-exempt entity
in a timely manner.
(i) Penalty for failure to provide
disclosure statement. See section 6707A
for penalties applicable to failure to
disclose a prohibited tax shelter
transaction in accordance with this
section.
(j) Effective/applicability date. This
section will apply with respect to
transactions entered into by a tax-
exempt entity after May 17, 2006.

Par. 11. Section 301.6033–5 is added to
read as follows:

§ 301.6033–5 Disclosure by tax-exempt
entities that are parties to certain reportable
transactions.

[Tex of this section is the same as
the tex of § 301.6033–5T published
elsewhere in this issue of the Federal
Register].

Kevin M. Brown,
Deputy Commissioner for Services and
Enforcement.

[FR Doc. E7–12902 Filed 7–5–07; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR
Fish and Wildlife Service
50 CFR Part 17
RIN 1018–AU53
Endangered and Threatened Wildlife
and Plants; Designating the Northern
Rocky Mountain Population of Gray
Wolf as a Distinct Population Segment
and Removing This Distinct Population
Segment From the Federal List of
Endangered and Threatened Wildlife

AGENCY: Fish and Wildlife Service, Interior
ACTION: Proposed rule; reopening of
comment period; notice of public
hearing.

SUMMARY: The U.S. Fish and Wildlife
Service (Service, we or us) announces
the reopening of the comment period for
the proposed rule to establish a distinct
population segment (DPS) of the gray
wolf (Canis lupus) in the Northern Rocky
Mountains (NRM) of the United States
and to remove the gray wolf in the NRM
DPS from the List of Endangered and
Threatened Wildlife under the
Endangered Species Act of 1973, as
has a new statute and has advised the
Service that it is appropriate to analyze
a new draft wolf management plan that
the Service believes could allow the
wolves in northwestern Wyoming outside
the National Parks to be
removed from the protections of the Act.
We are reopening the proposal’s
comment period to ensure that the
public has full access to, and an
opportunity to comment on, the
proposed rule in light of this new
information. We also announce the
location and time of an additional
public hearing to receive public
comments on the proposal in light of the
new information. If you have previously
submitted comments do not resubmit
them because we have already
incorporated them in the public record
and will fully consider them in our final
decision.

DATES: The public comment period is
reopened until August 6, 2007. We may
not consider any comments we receive
after the closing date. We will hold a
public hearing on this proposed rule on
July 17, 2007. For more information, see
“Public Hearing and Comments” below.

Public Hearing
An open house (a brief presentation
about the proposed rule and revised
plan with a question and answer period)
will be held from 4:30 p.m. to 5:30 p.m.,
and will be followed by a public hearing
from 5:30 p.m. to 8:30 p.m., on July 17,
2007, at the Andy Aufton Facility,
1240 Beck Avenue, Cody, WY 82414.

ADDRESSES: If you wish to comment,
you may submit comments and
materials concerning this proposal,
identified by “RIN number 1018–
AU53,” by any of the following
methods:

1. You may submit comments through
the Federal e-Rulemaking Portal at
http://www.regulations.gov. Follow the
instructions for submitting comments.
2. You may send comments by
electronic mail (email) directly to the
Service at WesternGrayWolf@fws.gov.
Include “RIN number 1018–AU53” in
the subject line of the message.
3. You may mail or hand-deliver
comments to the U.S. Fish and Wildlife
Service, Western Gray Wolf Recovery
Coordinator, 585 Shepard Way, Helena,
MT 59601.

Comments and materials received, as
well as supporting documentation used
in preparation of this proposed action,
will be available for inspection
following the close of the comment
period, by appointment, during normal
business hours, at our Helena office at
the address above.

FOR FURTHER INFORMATION CONTACT:
Edward E. Bangs, Western Gray Wolf
Recovery Coordinator, U.S. Fish and
Wildlife Service, at our Helena office
(see ADDRESSES) or telephone (406) 449–
5225, extension 204. Persons who use a
Telecommunications Device for the Deaf
may call the Federal Information Relay
Service at (800) 877–8339, 24 hours a
day, 7 days a week.

SUPPLEMENTARY INFORMATION:
Background

On February 8, 2007, we published a
proposal to establish a DPS of the gray
wolf in the NRM of the United States
and to remove the NRM DPS from the
List of Threatened and Endangered
Wildlife (72 FR 6106) if Wyoming
adopted a state law and management
plan that adequately conserved wolves.
The initial comment period on this
proposal was open from February 8,
2007 to April 9, 2007. Due to the
complexity of this proposed action, we
extended the comment period to May 9,
2007 to allow the public ample
opportunity to comment (72 FR 14760;
March 29, 2007).

At the time of this proposal, Wyoming
had not provided an adequate regulatory
framework to ensure conservation of a
recovered wolf population into the
foreseeable future (for more information,
see our 12-month finding on Wyoming’s
petition to establish and delist the NRM
grey wolf population (71 FR 43410;
August 1, 2006) at http://www.fws.gov/
mountain-prairie/species/mammals/wolf/
FR08012006.pdf). Therefore, in the
preamble we indicated we would
consider excluding the significant
portion of the range of the NRM DPS
occurring in Wyoming outside
Yellowstone National Park, John D.
Rockefeller Jr. Memorial Parkway, and
Grand Teton National Park (hereafter
collectively referred to as National
Parks) from the delisting. This
alternative in the preamble also
considered delisting the wolf on
National Park Service lands and in those
portions of Wyoming not determined to
be a significant portion of the range. The
exact boundaries are described in the
proposed rule (72 FR 6119; February 8,
2007). A map can be found at
http://www.fws.gov/mountain-prairie/
species/mammals/wolf/
wyoingwolves2006.pdf. However, the
rule proposed to delist all of the NRM
DPS if Wyoming adopted a State law
and wolf management plan that the
Service determined to be in compliance
with the Act (72 FR 6138; February 8,
2007).
New Information

In February 2007, the Wyoming governor signed legislation (Wyoming House Bill 213) that proposes to revise Wyoming State statutes pertaining to wolf management. If this were to become effective, it would appear to allow for adequate wolf management by the Wyoming Game and Fish Department (WGFD). Furthermore, in May 2007, the Governor of Wyoming stated it was appropriate to analyze a revised wolf management plan that would maintain a recovered wolf population for the foreseeable future (Freudenthal 2007). This draft wolf management plan requires final State approval from the Wyoming Game and Fish Commission (Commission) and may require further legislative action so that certain recent changes in State law could become effective.

The legislation contains a list of actions that are to occur for the law to become effective. These actions are summarized below and may be viewed in the House bill at http://gf.state.wy.us/downloads/pdf/HB0213%202007%20Wol%20Engrossed.pdf.

(1) On or before February 29, 2008, the Service shall have published the final rule to delist the gray wolf in the entire State of Wyoming; and
(2) The Service has either published a final rule modifying the existing 2005 special regulation under section 10(j) of the Act or has executed an agreement with the State of Wyoming that provides adequate protection for Wyoming’s wild ungulates; and
(3) All claims in the lawsuit brought by the State of Wyoming contesting the Service’s actions finding Wyoming’s statute and plan inadequate have been resolved or settled; and
(4) The governor of Wyoming shall certify to the Secretary of State of Wyoming that the actions described in the statute have occurred.

The revised wolf management plan provides that the designation of wolves as a trophy game animal shall include any gray wolf within the boundaries that are now consistent with those the Service has deemed necessary for maintaining a recovered wolf population. For specific boundaries, see the House bill at the above website and the revised management plan.

When effective, this law and wolf management plan would commit the State to maintain at least 15 breeding pairs in the northwestern portion of the State including the National Parks, with 7 of these breeding pairs occupying areas outside the National Parks. The State of Wyoming would ensure that Wyoming’s wolf population, including wolves in National Parks, never drops below 10 breeding pairs and 100 wolves (WGFD 2007, p. 1). Furthermore, the plan now incorporates the Service’s definition of a breeding pair as an adult male and female raising two or more pups-of-the-year until December 31 (WGFD 2007, pp. 1–3; 72 FR 6119, February 8, 2007).

Under this law and plan, if the NRM DPS is delisted, Wyoming would maintain the gray wolf as a trophy game animal in the area that conforms to our determination of the significant portion of the range in Wyoming (72 FR 6119; February 8, 2007). Outside this area in Wyoming, wolves would be classified as predatory animals (WGFD 2007, pp. 1, 2, 4, 5, 10). These designations would remain constant regardless of changes in the number of breeding pairs in the State.

Since the State does not have the legal authority to manage wolves within the National Parks, its management emphasis would be applied to maintaining four pairs that primarily inhabit areas outside the National Parks (WGFD 2007, p. 10). Because the State also does not have any authority to manage wildlife occurring on the Wind River Reservation, the Tribes are not obligated under the State’s wolf management plan to manage for a specific number of wolves. Any breeding pairs that might become established on the reservation would not reduce Wyoming’s commitment to maintain at least seven breeding pairs outside the National Parks in northwestern Wyoming. Wolf mortality quotas would be based on desired pack densities for each WMU and total numbers of packs at the DAU level (WGFD 2007, p. 15).

It is currently unlawful in Wyoming to take trophy game animals by trapping. However, if delisted, gray wolves classified as trophy game animals could be legally trapped as set forth by Wyoming Statute 23–2, 4, 5, 10). In the event of delisting, WGFD would first need to adopt regulations setting forth the specifications for traps and snares used for the taking of gray wolves (WGFD 2007, p. 16).

In recognition of the importance of sufficient dispersal and exchange of wolves in maintaining genetic variability, WGFD would not remove lone wolves dispersing through areas outside of the trophy game area unless conflicts with human activities arise. However, wolves in these areas may be subject to liberal public take regulations. Public education efforts would emphasize that lone wolf sightings do not necessarily mean a pack is forming in the area (WGFD 2007, p. 17).

The wolf management plan emphasizes that interagency efforts to maintain linkage zones and movement corridors in the northern Rockies for grizzly bears (Ursus arctos horribilis), forest carnivores, and big game will also benefit wolves. WGFD commits, to the extent practicable, to ensure that genetic and connectivity issues do not threaten Wyoming’s wolf population.

Conservation measures would include, but would not be limited to, working with other States to promote natural conflicts, WGFD would manage for replacement breeding pairs in an area within the DAU that is more suitable for wolves (WGFD 2007, p. 11).

Hunting and trapping regulations would be implemented through the same rulemaking processes used for other trophy game animals in Wyoming and would include public input. WGFD may use a variety of harvest regimes, including harvest quotas, to maintain at least seven breeding pairs of wolves outside the National Parks. Seasons would be closed when the mortality quota is reached, or if the Commission deems it necessary to limit take in additional areas that are designated for trophy game animal protection. The wolf management plan states that, as with mountain lions (Puma concolor) and black bears (Ursus americanus), license sales would not be restricted unless limited quota harvest regimes are necessary. We anticipate that a limited harvest quota would likely be necessary for WGFD to maintain at least seven breeding pairs outside the National Parks in northwestern Wyoming. The Commission emphasizes that interagency efforts to maintain linkage zones and movement corridors in the northern Rockies for grizzly bears (Ursus arctos horribilis), forest carnivores, and big game will also benefit wolves. WGFD commits, to the extent practicable, to ensure that genetic and connectivity issues do not threaten Wyoming’s wolf population.
dispersal into and within various portions of the Greater Yellowstone Area, and, if necessary, by relocation or translocation (WGFD 2007, p. 17).

Under the new wolf management plan, WGFD would monitor the number of breeding pairs residing in Wyoming, regardless of legal classification, and document their distribution, reproduction, and mortality. WGFD would be responsible for monitoring these parameters in all occupied habitat outside of National Parks, the National Elk Refuge, and the Wind River Reservation. The National Park Service intends to continue to monitor wolves inside the National Parks, and the Service intends to monitor wolves on the National Elk Refuge. WGFD would coordinate and share monitoring data with these agencies, Montana, Idaho, and Tribes. WGFD would monitor wolves outside the State management of wolves in Wyoming, regarding State management of wolves in Wyoming and the revised State management plan may be viewed at http://gf.state.wy.us/wildlife/

The Wind River Reservation occurs just outside the significant portion of the range in northwestern Wyoming and currently does not solely support any breeding pairs, although two adjacent packs range inside the reservation boundary (Shoshone and Arapahoe Tribal Fish and Game Department 2007, pp. 4–5). As such, the Shoshone and Arapahoe Tribal Fish and Game Department has prepared a wolf management plan for the reservation for our review.

We have approved the Tribal plan because it is consistent with maintaining a recovered population of wolves in Wyoming after delisting and the guidelines of the 2005 10(j) rule (King 2007). Our approval of the plan provides the Shoshone and Arapahoe Tribal Fish and Game Department with the ability to manage listed wolves according to provisions for controlling problem wolves in our 2005 special regulation under section 10(j) of the Act (70 FR 1286, January 6, 2005). If the wolf is delisted, the Shoshone and Arapahoe Tribal Fish and Game Department would designate it as a game animal and would establish hunting and trapping seasons (Shoshone and Arapahoe Tribal Fish and Game Department 2007, p. 9). The Shoshone and Arapahoe Tribal Fish and Game Department has prepared a specific number of breeding pairs (Shoshone and Arapahoe Tribal Fish and Game Department 2007, p. 9), because the Wind River Reservation is not considered essential to maintaining a recovered wolf population in Wyoming. Any wolves that establish themselves on the reservation would be in addition to those managed by the State of Wyoming for maintaining a recovered population.


Public Hearing and Comments

We intend that any final action resulting from the proposal will be as accurate and as effective as possible. Therefore, we solicit comments or suggestions from the public, concerned governmental agencies, the scientific community, industry, or any other interested parties concerning the proposed rule. Specifically, we seek information, data, and comments concerning the proposed delisting of all of the NRM DPS throughout Wyoming considering the adequacy of Wyoming's regulatory framework as represented by its revised State law, if adopted, and State and Tribal wolf management plans.

If you previously submitted comments on the delisting proposal, please do not resubmit them, as we have already incorporated them into the public record and will fully consider them in our final decision. However, we welcome any new comments pertaining to the proposed delisting throughout Wyoming in light of the new regulatory framework.

You may submit comments as indicated under ADDRESSES. If you wish to submit comments by e-mail, please submit them in ASCII file format and avoid the use of special characters and any form of encryption.

Due to the high level of interest in this rulemaking process, we may post comments on our Web site. Before including your address, phone number, e-mail address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Comments and other information received, as well as supporting information used to write the proposed rule, will be available for public inspection, by appointment, during normal business hours at the Helena, Montana Field Office (see ADDRESSES). In making a final decision on the proposal, we will take into consideration the comments and any additional information we receive. Such communications may lead to a final rule that differs from the proposal.

Anyone wishing to make an oral statement at the public hearing for the record is encouraged to provide a written copy of their statement to us at the hearing. In the event there is a large attendance, the time allotted for oral statements may be limited. Speakers can sign up only at the open houses and hearings. Oral and written statements receive equal consideration. There are no limits on the length of written comments submitted to us. If you have any questions concerning the public hearing or need reasonable accommodations to attend and participate in the public hearing, please contact Sharon Rose at (303) 236-4580 as soon as possible, but no later than
week to before the hearing date, to allow sufficient time to process requests. Information regarding the proposal is available in alternative formats upon request.

Authority

The authority for this action is the Endangered Species Act of 1973, as amended (16 U.S.C. 1531 et seq.).


Kevin Adams,
Acting Director, U.S. Fish and Wildlife Service.

[FR Doc. 07–3273 Filed 7–2–07; 8:45 am]

DEPARTMENT OF THE INTERIOR
Fish and Wildlife Service

50 CFR Part 17

RIN 1018–AV39

Endangered and Threatened Wildlife and Plants; Proposed Revision of Special Regulation for the Central Idaho and Yellowstone Area Nonessential Experimental Populations of Gray Wolves in the Northern Rocky Mountains

AGENCY: Fish and Wildlife Service, Interior.

ACTION: Proposed rule.

SUMMARY: We, the U.S. Fish and Wildlife Service (Service), propose revisions to the 2005 special rule for the central Idaho and Yellowstone area nonessential experimental population of the gray wolf (Canis lupus) in the northern Rocky Mountains (NRM). Specifically, this rule proposes to modify the definition of “unacceptable impacts” to wild ungulate populations so that States and Tribes with Service-approved post-delisting wolf management plans can better address the impacts of a biologically recovered wolf population on ungulate populations and herds while wolves remain listed. We also propose to modify the 2005 special rule to allow private citizens in States or on Tribal lands with approved post-delisting wolf management plans to take wolves that are in the act of attacking their stock animals or dogs; and (2) our establishing a reasonable process for States and Tribes with approved post-delisting wolf management plans to allow removal of wolves that are scientifically demonstrated to be impacting ungulate populations to the degree that they are not meeting respective State and Tribal management goals. We specifically ask for comments regarding whether the proposed modifications would reasonably address conflicts between wolves and domestic animals or wild ungulate populations; would provide sufficient safeguards to prevent misuse of the modified rule; would provide an appropriate and transparent public process that ensures decisions are science-based; and would provide adequate guarantees that wolf recovery will not be compromised.

If you wish to comment, you may submit your comments and materials concerning this proposed rule by any one of several methods, as listed above in the ADDRESSES section. If you submit comments by e-mail, please submit them in ASCII file format and avoid the use of special characters and encryption. Please note that the e-mail address will be closed at the termination of the public comment period.

Our practice is to make comments, including names and home addresses of respondents, available for public review during regular business hours. Before including your address, phone number, e-mail address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so. Comments and materials received will be available for public inspection, by appointment, during normal business hours (see ADDRESSES section).

Peer Review

In accordance with our joint policy published in the Federal Register on July 1, 1994 (59 FR 34270), and the Office of Management and Budget’s (OMB) Final Information Quality Bulletin for Peer Review, dated December 16, 2004, we will seek independent review of the science in this rule. The purpose of such review is to ensure that our final rule is based on scientifically sound data, assumptions, and analyses. We will send peer reviewers copies of this proposed rule immediately following publication in the Federal Register. We will invite these peer reviewers to comment,

SUPPLEMENTARY INFORMATION:

Public Comments Solicited

We intend that any final action resulting from this proposal will be as accurate and as effective as possible. Therefore, data, comments, new information, or suggestions from the public, other concerned governmental agencies, the scientific community, industry, or any other interested party concerning this proposed rule are hereby solicited. We particularly seek comments concerning (1) our proposed modifications to the 2005 experimental population rule to allow private citizens to take wolves in the act of attacking their stock animals or dogs; and (2) our