

applications and negotiate agreements, and to verify compliance with agreements and whether agreements require modification.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 8,200 hours.

*OMB Number:* 1545-1531.

*Type of Review:* Extension.

*Title:* Notice 97-19 and Notice 98-34 Guidance for Expatriates Under Sections 877, 2501, 2107, and 6039F.

*Description:* Notice 97-19 and Notice 98-34 provide guidance for individuals affected by amendments to Code sections 877, 2107, and 2501, as amended by the Health Insurance Portability and Accountability Act. These notices also provide guidance on Code section 6039F.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 6,525 hours.

*OMB Number:* 1545-1676.

*Type of Review:* Extension.

*Title:* REG-113572-99 (Final) Qualified Transportation Fringe Benefits.

*Description:* These regulations provide guidance to employers that provide qualified transportation fringe benefits under section 132(f), including guidance to employers that provide cash reimbursement for qualified transportation fringes and employers that offer qualified transportation fringes in lieu of compensation. Employers that provide cash reimbursement are required to keep records of documentation received from employees who receive reimbursement. Employers that offer qualified transportation fringes in lieu of compensation are required to keep records of employee compensation reduction elections.

*Respondents:* Individuals or households; Business or other for-profit; Not-for-profit institutions; Federal Government; State, local or tribal government.

*Estimated Total Burden Hours:* 12,968,728 hours.

*OMB Number:* 1545-1804.

*Type of Review:* Extension.

*Title:* New Markets Credit.

*Form:* IRS-Form 8874.

*Description:* Investors use Form 8874 to request a credit for equity investments in Community development entities.

*Respondents:* Individuals or households, Business or other for-profit.

*Estimated Total Burden Hours:* 58,395 hours.

*OMB Number:* 1545-1822.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2003-11, Offshore Voluntary Compliance Initiative.

*Description:* Revenue Procedure 2003-11 describes the Offshore Voluntary Compliance Initiative, which is directed at taxpayers that have under-reported their tax liability through financial arrangements outside the United States that rely on the use of credit, debit, or charge cards (offshore credit cards) or foreign banks, financial institutions, corporations, partnerships, trusts, or other entities (offshore financial arrangements). Taxpayers that participate in the initiative and provide the information and material that their participation requires can avoid certain penalties.

*Respondents:* Individuals or households; Business or other for-profit; Not-for-profit institutions.

*Estimated Total Burden Hours:* 100,000 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.

*OMB Reviewer:* Alexander T. Hunt, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. E6-5228 Filed 4-10-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 5, 2006

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW Washington, DC 20220.

*Dates:*

Written comments should be received on or before May 11, 2006 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0064.

*Type of Review:* Extension.

*Title:* Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits.

*Form:* IRS Form 4029.

*Description:* Form 4029 is used by members of recognized religious groups to apply for exemption from social security and Medicare taxes under IRC sections 1402(g) and 3127. The information is used to approve or deny exemption from social security and Medicare taxes.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 3,154 hours.

*OMB Number:* 1545-0817.

*Type of Review:* Extension.

*Title:* EE-28-78 (Final) Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans

*Description:* Internal Revenue Code section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. IRS needs the information to comply with requests for public inspection of the above-named documents.

*Respondents:* Individuals or households; Business or other for-profit; Not-for-profit institutions.

*Estimated Total Burden Hours:* 8,538 hours.

*OMB Number:* 1545-1254.

*Type of Review:* Extension.

*Title:* Conclusive Presumption of Worthlessness of Debts Held by Banks (FI-34-91) (Final).

*Description:* Paragraph (d)(3) of section 1.166-2 of the regulations allows banks and thrifts to elect to conform their tax accounting for bad debts with their regulatory accounting. An election, or revocation thereof, is a change in method of accounting. The collection of information required in section 1.166-2(d)(3) is necessary to monitor the elections.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 50 hours.

*OMB Number:* 1545-1809.

*Type of Review:* Extension.

*Title:* Credit for Employer—Provided Child Care Facilities and Services.

*Form:* IRS Form 8882.

*Description:* Qualified employers use Form 8882 to request a credit for employer-provided child care facilities and services. Section 45F provides credit based on costs incurred by an employer in providing childcare

facilities and resource and referral services. The credit is 25% of the qualified childcare expenditures plus 10% of the qualified childcare resource and referral expenditures for the tax year, up to a maximum credit of \$150,000 per tax year.

*Respondents:* Individuals or households; Business or other for-profit.  
*Estimated Total Burden Hours:* 5,486,662 hours.

*OMB Number:* 1545-1985.

*Type of Review:* Extension.

*Title:* Interview and Intake Sheet.

*Form:* IRS Form 13614 SP.

*Description:* This Spanish version of Form 13614 is used by screeners, preparers, or others involved in the return preparation process to more accurately complete tax returns of Spanish speaking taxpayers having low to moderate incomes. These persons need assistance having their returns prepared so they can fully comply with the law.

*Respondents:* Individuals or households; Business or other for-profit; Not-for-profit institutions; Federal Government.

*Estimated Total Burden Hours:* 17,108 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428. Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7316. Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. E6-5230 Filed 4-10-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Renewal of Charter for the Electronic Tax Administration Advisory Committee (ETAAC)

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

**ACTION:** Notice.

**SUMMARY:** The charter for the Electronic Tax Administration Advisory Committee (ETAAC) was renewed on March 22, 2006, for an additional two-year period in accordance with the Federal Advisory Committee Act, as amended, (5 U.S.C., App.). The renewal charter was filed on March 22, 2006, with the Committee on Finance of the United States Senate, the Committee on Ways and Means of the U.S. House of

Representatives, and the Library of Congress.

**ADDRESSES:** You may request a copy of the charter by contacting Kim Logan at [etaac@irs.gov](mailto:etaac@irs.gov), by telephone at (202) 283-1947; or by FAX at (202) 283-4829.

**FOR FURTHER INFORMATION CONTACT:** Kim Logan, (202) 283-1947 (not a toll-free number) or send an e-mail to [etaac@irs.gov](mailto:etaac@irs.gov).

**SUPPLEMENTARY INFORMATION:** This notice is published in accordance with the provisions of the Federal Advisory Committee Act, as amended, (5 U.S.C., App.) advices of the renewal of the Electronic Tax Administration Advisory Committee (ETAAC). The primary purpose of ETAAC is to provide an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. The ETAAC members convey the public's observations about current or proposed policies, programs, and procedures, and suggest improvements. The ETAAC also provides an annual report to Congress on IRS progress in meeting the Restructuring and Reform Act of 1998 goals for electronic filing of tax returns. This activity is based on the authority to administer the Internal Revenue laws conferred upon the Secretary of the Treasury by section 7802 of the Internal Revenue Code and delegated to the Commissioner of the Internal Revenue.

ETAAC membership is balanced and includes representatives from various groups such as: (1) Tax practitioners and preparers, (2) transmitters of electronic returns, (3) tax software developers, (4) large and small businesses, (5) employers and payroll service providers, (6) individual taxpayers, (7) financial industry (payers, payment options and best practices), (8) system integrators (technology providers), (9) academic (marketing, sales or technical perspectives), (10) trusts and estates, (11) tax exempt organizations, and (12) state and local governments.

Dated: April 3, 2006.

**Kim McDonald,**

*Acting Director, Strategic Services Division.*

[FR Doc. E6-5234 Filed 4-10-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Publication of Inflation Adjustment Factor, Nonconventional Source Fuel Credit, and Reference Price for Calendar Year 2005

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

**ACTION:** Notice.

**SUMMARY:** Publication of the inflation adjustment factor, nonconventional source fuel credit, and reference price for calendar year 2005 as required by section 29 of the Internal Revenue Code (26 U.S.C. 29). The inflation adjustment factor, nonconventional source fuel credit, and reference price are used in determining the tax credit allowable on the sale of fuel from nonconventional sources under section 29 during calendar year 2005.

**DATES:** The 2005 inflation adjustment factor, nonconventional source fuel credit, and reference price apply to qualified fuels sold during calendar year 2005.

*Inflation Adjustment Factor:* The inflation adjustment factor for calendar year 2005 is 2.2640.

*Credit:* The nonconventional source fuel credit for calendar year 2005 is \$6.79 per barrel-of-oil equivalent of qualified fuels.

*Reference Price:* The reference price for calendar year 2005 is \$50.26. Because this reference price does not exceed \$23.50 multiplied by the inflation adjustment factor, the phaseout of the credit provided for in section 29(b)(1) does not occur for any qualified fuels sold during calendar year 2005.

**FOR FURTHER INFORMATION CONTACT:** For questions about how the inflation adjustment factor is calculated—Wu-Lang Lee, RAS:R:TSBR, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; Telephone Number (202) 874-0531 (not a toll-free number).

For all other questions about the credit or the reference price—Jaime C. Park, CC:PSI:7, Internal Revenue Service 1111 Constitution Avenue, NW., Washington, DC 20224; Telephone Number (202) 622-3120 (not a toll-free number).

Dated: April 4, 2006.

**Heather C. Maloy,**

*Associate Chief Counsel (Passthroughs and Special Industries).*

[FR Doc. E6-5232 Filed 4-10-06; 8:45 am]

**BILLING CODE 4830-01-P**