partnership items and partnership-level determinations, as well as the calculation of tax liabilities resolved under this initiative, including penalties and interest.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, not-for-profit institutions.

Estimated Number of Respondents: 100.

Estimated Time per Respondent: 6 minutes.

Estimated Total Annual Burden Hours: 100.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. 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.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 18, 2006.

#### Glenn Kirkland,

IRS Reports Clearance Officer
[FR Doc. E6–875 Filed 1–24–06; 8:45 am]
BILLING CODE 4830–01–P

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

[EE-28-78]

# Proposed Collection; Comment Request for Regulation Project

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, EE-28-78 (TD 7845), Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans (§§ 301.6104(a)-1, 301.6104(a)-5, 301.6104(a)-6, 301.6104(b)-1 and 301.6104(c)-1).

**DATES:** Written comments should be received on or before March 27, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224.

# FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–3179, or through the internet at (Larnice.Mack@irs.gov).

**SUPPLEMENTARY INFORMATION:** *Title:* Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans.

*OMB Number:* 1545–0817. *Regulation Project Number:* EE–28– 78.

Abstract: 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. The Internal Revenue Service needs the required information to comply with requests for public inspection.

Current Actions: There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, not-for-profit institutions, Federal Government, and state, local or tribal government.

Estimated Number of Respondents: 42,370

Estimated Time per Respondent: 12 minutes.

Estimated Total Annual Burden Hours: 8,538.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. 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.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 18, 2006.

## Glenn Kirkland,

IRS Reports Clearance Officer. [FR Doc. E6–876 Filed 1–24–06; 8:45 am] BILLING CODE 4830–01–P

# **DEPARTMENT OF THE TREASURY**

## **Internal Revenue Service**

Proposed Collection; Comment Request for Notice 97–19 and Notice 98–34

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 97-19 and Notice 98-34, Guidance for Expatriates under Internal Revenue Code sections 877, 2501, 2107 and 6039F.

**DATES:** Written comments should be received on or before March 27, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–3179, or through the Internet at Larnice.Mack@irs.gov.

**SUPPLEMENTARY INFORMATION:** *Title:* Guidance for Expatriates under Internal Revenue Code section 877, 2501, 2107 and 6039F.

*OMB Number:* 1545–1531. *Notice Number:* Notice 97–19 and Notice 98–34.

Abstract: Notice 97–19 and Notice 98–34 provide guidance regarding the federal tax consequences for certain individuals who lose U.S. citizenship, cease to be taxed as U.S. lawful permanent residents, or are otherwise subject to tax under Code section 877. The information required by these notices will be used to help make a determination as to whether these taxpayers expatriated with a principal purpose to avoid tax.

Current Actions: There are no changes being made to the notices at this time.

Type of Review: Extension of currently approved collection.

Affected Public: Individuals or

households.

Estimated Number of Respondents: 12,350.

Estimated Time per Respondent: 32 minutes.

Estimated Total Annual Burden Hours: 6,525.

The following paragraph applies to all of the collections of information covered by this notice: An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. 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.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 17, 2006.

# Glenn Kirkland,

IRS Reports Clearance Officer [FR Doc. E6–896 Filed 1–24–06; 8:45 am] BILLING CODE 4830–01–P

# U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

## Notice of Open Public Hearing

**AGENCY:** U.S.-China Economic and Security Review Commission.

**ACTION:** Notice of open public hearing.

**SUMMARY:** Notice is hereby given of the following hearing of the U.S.-China Economic and Security Review Commission.

Name: Carolyn Bartholomew, Acting Chairman of the U.S.-China Economic and Security Review Commission.

The Commission is mandated by Congress to investigate, assess, evaluate and report to Congress annually on "the national budget of the People's Republic of China, and the fiscal strength of the People's Republic of China in relation to internal instability in the People's Republic of China and the likelihood of the externalization of problems arising

from such internal instability." Pursuant to this mandate, the Commission will be holding a public hearing in Washington, DC on February 2–3, 2006.

## **Background**

This event is the second in a series of public hearings the Commission will hold during its 2006 report cycle to collect input from leading experts in academia, business, industry, government and the public on the impact of U.S-China trade and economic relations. The February 2-3 hearing is being conducted to obtain commentary about issues connected to the major domestic challenges facing Chinese leaders. Information on upcoming hearings, as well as transcripts of past Commission hearings, can be obtained from the USCC Web site http:// www.uscc.gov.

The February 2–3 hearing will be Cochaired by Commissioners William A. Reinsch and Dr. Larry M. Wortzel.

#### **Purpose of Hearing**

The hearing is designed to assist the Commission in fulfilling its mandate by examining the issues to identify the major challenges facing the Chinese leadership, how those challenges manifest themselves in a growing frequency of public protests, how China's state bureaucracies are responding to the protests, and what actions the United States is taking or should be taking as a consequence of the challenges confronting the Chinese leadership. Invited witnesses include administration officials, academic experts, and research fellows.

Copies of the hearing agenda will be made available on the Commission's Web site http://www.uscc.gov. Any interested party may file a written statement by February 3, 2005, by mailing to the contact below.

DATES: Thursday, February 2, 2006, 9 a.m. to 2:45 p.m., and Friday, February 3, 2006, 9 to 11:30 a.m., Eastern Standard Time. A detailed agenda for the hearing will be posted to the Commission's Web site at http://www.uscc.gov in the near future.

ADDRESSES: The hearing will be held on Capitol Hill in Room 1310 of the Longworth House Office Building, Independence and New Jersey Avenues, SE., Washington, DC. Public Seating is limited to about 50 people on a first come. first served basis.

FOR FURTHER INFORMATION CONTACT: Any member of the public wishing further information concerning the hearing should contact Kathy Michels, Associate Director for the U.S.-China Economic and Security Review Commission, 444