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Michael A. Robinson,

Treasury PRA Clearance Officer.

[FR Doc. E6-10010 Filed 6-23-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 20, 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 July 26, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1814.

Type of Review: Extension.

Title: Changes in Corporate Control and Capital Structure.

Form: Form 1099-CAP.

Description: Any corporation that undergoes reorganization under Regulation section 1.6043-4T with stock, cash, and other property over \$100 million must file Form 1099-CAP with the IRS shareholders.

Respondents: Business or other for-profit and Individuals or households.

Estimated Total Burden Hours: 67 hours.

OMB Number: 1545-1843.

Type of Review: Extension.

Title: REG-106736-00 (NPRM)

Assumptions of Partner Liabilities.

Description: In order to be entitled to a deduction with respect to the economic performance of a contingent liability that was contributed by a partner and assumed by a partnership, the partnership, or former partner of the partnership, must receive notification of economic performance of the contingent liability from the partnership or other partner assuming the liability.

Respondents: Individuals or households; Business or other for-profit.

Estimated Total Burden Hours: 125 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.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 19, 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 July 26, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1981.

Type of Review: Extension.

Title: Alternative Fuel Vehicle Refueling Property Credit.

Form: Form 8911.

Description: Internal Revenue Code 30C allows a credit for alternative fuel vehicle refueling property. Form 8911, Alternative Fuel Refueling Property Credit, will be used by taxpayers to claim the credit.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 2,112 hours.

OMB Number: 1545-1989.

Type of Review: Extension.

Title: Notice 2006-26 Credit for Nonbusiness Energy Property.

Description: This notice of interim guidance relates to the procedures by which a manufacturer can certify that building envelope components or energy property qualify for the 25C credit. This notice is intended to provide (1) guidance concerning the

methods by which manufacturers can provide such certifications to taxpayers and (2) guidance concerning the methods by which taxpayers can claim such credits.

Respondents: Individuals or households; Business or other for-profit.
Estimated Total Burden Hours: 350 hours.

OMB Number: 1545-1993.

Type of Review: Extension.

Title: Notice 2006-30 Alternative Fuel Motor Vehicle Credit.

Description: This notice sets forth a process that allows taxpayers who purchase alternative fuel motor vehicles to rely on the domestic manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that both a particular make, model, and year of vehicle qualifies as an alternative fuel motor vehicle under 30B(a)(4) of the Internal Revenue Code and the amount of credit allowable with respect to the vehicle.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 600 hours.

OMB Number: 1545-1260.

Type of Review: Extension.

Title: Final Regulations under Section 382 of the Internal Revenue Code of 1986; Limitations of Corporate Net Operating Loss Carryforwards.

Description: The reporting requirement concerns the election a taxpayer may make to treat as the change date the effective date of a plan of reorganization in a Title II or similar case rather than the confirmation date of the plan.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-1426.

Type of Review: Extension.

Title: INTL-21-91 (Temporary and Final) Section 6662—Imposition of the Accuracy-Related Penalty.

Description: These regulations provide guidance about substantial and gross valuation misstatements as defined in sections 6662(e) and 6662(b). They also provide guidance about the reasonable cause and good faith exclusion. These regulations apply to taxpayers who have transactions between persons described in Section 482 and net Section 482 transfer price adjustments.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 20,125 hours.

OMB Number: 1545-1131.

Type of Review: Extension.

Title: INTL-485-89 (Final) Taxation or Gain or Loss from Certain Nonfunctional Currency Transactions (Sections 998 Transactions).

Description: Sections 988(c)(1)(D) and (E) require taxpayers to make certain elections which determine whether section 988 applies. In addition, Sections 988(a)(1)(B) and 988(d) require taxpayers to identify transactions which generate capital gain or loss which are hedges of other transactions.

Respondents: Individuals or households; Business or other for-profit.
Estimated Total Burden Hours: 3,333 hours.

OMB Number: 1545-1683.

Type of Review: Extension.

Title: Notice Concerning Fiduciary Relationship.

Form: Form 56-A.

Description: The data collected on the form provides trustees of Illinois Land Trusts a convenient method of reporting information related to creating, changing, and closing such trusts.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 22,000 hours.

OMB Number: 1545-0495.

Type of Review: Extension.

Title: Request for Public Inspection or Copy of Exempt or Political Organization IRS Form.

Form: Form 4506-A.

Description: Internal Revenue Code section 6104 states that if an

organization described in section 501(c) or (d) is exempt from taxation under section 501(a) for any taxable year, the application for exemption is open for public inspection. This includes all supporting documents, any letter or other documents issued by the IRS concerning the application, and certain annual returns of the organization. Form 4506-A is used to request public inspection or a copy of these documents.

Respondents: Businesses or other for-profit institutions, individuals or households, not-for-profit institutions, farms, the Federal government, and state, local, or tribal governments.

Estimated Total Burden Hours: 18,000 hours.

OMB Number: 1545-0902.

Type of Review: Revision.

Title: Form 8288, U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests: Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests.

Form: Form 8288 and 8288-A.

Description: Form 8288 is used by the withholding agent to report and transmit the withholding to IRS. Form 8288-A is used to validate the withholding and to return a copy of the transferor for his/her use in filing a tax return.

Respondents: Businesses or other for-profit institutions, individuals or households.

Estimated Total Burden Hours: 241,675 hours.

OMB Number: 1545-1684.

Type of Review: Extension.

Title: Revenue Procedure 2005-12, Pre-Filing Agreements Program (2001-22 superseded by 2005-12).

Description: Revenue Procedure 2001-22 describes a program under which certain large business taxpayers may request examination and resolution of specific issues relating to tax returns. The resolution of such issues under the program will be memorialized by a type of closing agreement under code section 7121 called a pre-filing agreement.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 49,215 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.

Robert Dahl,

Treasury PRA Clearance Officer.

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