45(e)(8)(B) does not apply to refined coal sold during calendar year 2006. Further, for electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, and qualified hydropower production, the phaseout of credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2006.

Credit Amount By Qualified Energy Resource And Facility, And Refined Coal: As required by section 45(b)(2), the 1.5-cent amount in section 45(a)(1), the 8-cent amount in section 45(b)(1), and the \$4.375 amount in section 45(e)(8)(A) are each adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under the preceding sentence is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent. In the case of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash combustion facilities, and qualified hydropower facilities, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) (before rounding to the nearest 0.1 cent) to be reduced by one-half. Under the calculation required by section 45(b)(2), the credit for renewable electricity production for

calendar year 2006 under section 45(a) is 1.9 cents per kilowatt hour on the sale of electricity produced from the qualified energy resources of wind, closed-loop biomass, geothermal energy, and solar energy, and 0.9 cent per kilowatt hour on the sale of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash combustion facilities, and qualified hydropower facilities. Under the calculation required by section 45(b)(2), the credit for refined coal production for calendar year 2006 under section 45(e)(8)(A) is \$5.679 per ton on the sale of qualified refined coal.

FOR FURTHER INFORMATION CONTACT: David A. Selig, IRS, CC:PSI:5, 1111 Constitution Ave., NW., Washington, DC 20224, (202) 622–3040 (not a tollfree call).

Heather Maloy,

Associate Chief Counsel (Passthroughs & Special Industries). [FR Doc. E6–4668 Filed 3–30–06; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974, Deletion of System of Records

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

Notice is hereby given that the Board of Veterans' Appeals (BVA) is deleting a system of records entitled, "Representatives' Fee Agreement Records System," (81VA01), first published at 56 FR 18874 (April 24, 1991) and amended at 57 FR 8792 (March 12, 1992), 63 FR 37941 (July 14, 1998), and 66 FR 47725 (Sept. 13, 2001). The records in this system were merged into the system of records entitled, "Veterans Appellate Records System-VA" (44VA01), rendering 81VA01 superfluous. Notice of that merger was published at 70 FR 6079 (February 4, 2005).

A "Report of Intent to Publish a **Federal Register** Notice of Deletion of a System of Records" and an advance copy of the system notice have been provided to the appropriate Congressional committees and to the Director, Office of Management and Budget (OMB) as required by 5 U.S.C. 552a(r) and guidelines issued by OMB (65 FR 77677), December 12, 2000.

This system deletion is effective March 31, 2006.

Approved: March 17, 2006.

Gordon H. Mansfield,

Deputy Secretary of Veterans Affairs. [FR Doc. E6–4718 Filed 3–30–06; 8:45 am] BILLING CODE 8320–01–P