

through the Internet at
RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Notification of Distribution
From a Generation-Skipping Trust.

OMB Number: 1545-1143.

Form Number: 706-GS(D-1)

Abstract: Form 706-GS(D-1) is used by trustees to provide information to the IRS and to distributees regarding generation-skipping distributions from trusts. The information is needed by distributees to compute the generation-skipping tax imposed by Internal Revenue Code section 2601. The IRS uses the information to verify that the tax has been properly computed.

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.

Estimated Number of Respondents: 80,000.

Estimated Time Per Respondent: 4 hours, 22 minutes.

Estimated Total Annual Burden Hours: 348,800.

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: August 15, 2006.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

Reasonable Charges for Medical Care or Services; 2006 Mid Year Update

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Section 17.101 of Title 38 of the Code of Federal Regulations sets forth the Department of Veterans Affairs (VA) medical regulations concerning "reasonable charges" for medical care or services provided or furnished by VA to a veteran:

- For a nonservice-connected disability for which the veteran is entitled to care (or the payment of expenses of care) under a health plan contract;
- For a nonservice-connected disability incurred incident to the veteran's employment and covered under a worker's compensation law or plan that provides reimbursement or indemnification for such care and services; or
- For a nonservice-connected disability incurred as a result of a motor vehicle accident in a State that requires automobile accident reparations insurance.

The regulations include methodologies for establishing billed amounts for the following types of charges: Acute inpatient facility charges; skilled nursing facility/sub-acute inpatient facility charges; partial hospitalization facility charges; outpatient facility charges; physician and other professional charges, including professional charges for anesthesia services and dental services; pathology and laboratory charges; observation care facility charges; ambulance and other emergency transportation charges; and charges for durable medical equipment, drugs, injectables, and other medical services, items, and supplies identified by Healthcare Common Procedure Coding System (HCPCS) Level II codes. The regulations also provide that data for calculating actual charge amounts at individual VA facilities based on these methodologies will be posted on the Internet site of the Veterans Health Administration Chief Business Office, currently at <http://www1.va.gov/cbo>, under "Charge Data (Rates)." Some of these charges are hereby updated as

described in the **SUPPLEMENTARY INFORMATION** section of this notice. These changes are effective August 25, 2006.

When charges for medical care or services provided or furnished at VA expense by either VA or non-VA providers have not been established under other provisions of the regulations, the method for determining VA's charges is set forth at 38 CFR 17.101(a)(8).

FOR FURTHER INFORMATION CONTACT:

Romona Greene, Chief Business Office (168), Veterans Health Administration, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 254-0361. (This is not a toll free number.)

SUPPLEMENTARY INFORMATION: Of the charge types listed in the Summary section of this notice, acute inpatient facility charges and skilled nursing facility/sub-acute inpatient facility charges are not being changed. Acute inpatient facility charges remain the same as set forth in a notice published in the **Federal Register** on September 28, 2005 (70 FR 56772). Skilled nursing facility/sub-acute inpatient facility charges remain the same as set forth in a notice published in the **Federal Register** on September 28, 2005 (70 FR 56772).

Based on the methodologies set forth in 38 CFR 17.101, this document provides an update to charges for 2006 HCPCS Level II and Current Procedural Technology (CPT) codes. Charges are also being updated based on more recent versions of data sources for the following charge types: Partial hospitalization facility charges; outpatient facility charges; physician and other professional charges, including professional charges for anesthesia services and dental services; pathology and laboratory charges; observation care facility charges; ambulance and other emergency transportation charges; and charges for durable medical equipment, drugs, injectables, and other medical services, items, and supplies identified by HCPCS Level II codes. These updated charges are effective August 25, 2006.

In this update, we are retaining the table designations used in the notice published in the **Federal Register** on January 6, 2006 (71 FR 982). Accordingly, the tables identified as being updated by this notice correspond to the applicable tables published in the notice, beginning with Table C.

We have updated the list of data sources presented in Supplementary Table 1 to reflect the updated data

sources used to establish the updated charges described in this notice.

As a reminder, in Supplementary Table 3 published in the **Federal Register** dated January 6, 2006, we set forth the list of VA medical facility locations, which includes their three-digit Zip Codes and provider based/non-provider based designations. In accordance with the final rule, subsequent updates to Supplementary

Table 3 will be posted on the Internet site of the Veterans Health Administration Chief Business Office.

Consistent with the regulations, the updated data tables and supplementary tables containing the changes described in this notice are posted on the Internet site of the Veterans Health Administration Chief Business Office, currently at <http://www1.va.gov/cbo>, under "Charge Data (Rates)." The

updated data tables and supplementary tables containing the changes described will be effective until changed by a subsequent **Federal Register** notice.

Approved: August 10, 2006.

Gordon H. Mansfield,

Deputy Secretary of Veterans Affairs.

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