

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: March 18, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Renewable Electricity Production Credit, Publication of Inflation Adjustment Factor and Reference Prices for Calendar Year 2004

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

**ACTION:** Publication of inflation adjustment factor and reference prices for calendar year 2004 as required by section 45(d)(2)(A) (26 U.S.C. 45(d)(2)(A)).

**SUMMARY:** The 2004 inflation adjustment factor and reference prices are used in determining the availability of the renewable electricity production credit under section 45(a).

**DATES:** The 2004 inflation adjustment factor and reference prices apply to calendar year 2004 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources.

*Inflation Adjustment Factor:* The inflation adjustment factor for calendar year 2004 is 1.2230.

*Reference Prices:* The reference prices for calendar year 2004 are 3.24¢ per kilowatt hour for facilities producing electricity from wind and 0¢ per kilowatt hour for facilities producing electricity from closed-loop biomass and poultry waste.

Because the 2004 reference prices for electricity produced from wind, closed-loop biomass, and poultry waste energy resources do not exceed 8¢ multiplied by the inflation adjustment factor, the phaseout of the credit provided in section 45(b)(1) does not apply to electricity sold during calendar year 2004.

*Credit Amount:* As required by section 45(b)(2), the 1.5¢ amount in section 45(a)(1) is 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¢, such amount is rounded to the nearest multiple of 0.1¢. Under the calculation required by section 45(b)(2), the renewable electricity production credit for calendar year 2004 under section 45(a) is 1.8¢ per kilowatt hour on the sale of electricity produced from wind, closed-loop biomass, and poultry waste energy resources.

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

**Heather C. Maloy,**

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Recruitment Notice for the Taxpayer Advocacy Panel

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

**ACTION:** Notice.

**SUMMARY:** Notice for recruitment of IRS Taxpayer Advocacy Panel (TAP) members and alternates.

**DATES:** April 1–April 30, 2004.

**FOR FURTHER INFORMATION CONTACT:** Bernard Coston at (202) 622-5007.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given the Department of Treasury and the Internal Revenue Service (IRS) are inviting individuals to help improve the nation's tax agency by applying to be members and alternates of the TAP. The mission of the TAP is to provide citizen input into enhancing IRS customer satisfaction and service by identifying problems and making recommendations for improvement with IRS systems and procedures; elevating the identified problems to the appropriate IRS official. The TAP serves as an advisory body to the Secretary of the Treasury, the Commissioner of Internal Revenue and the National Taxpayer Advocate. TAP members will participate in subcommittees comprised of 10 to 17 members who channel their feedback to the IRS.

The IRS is seeking applicants who have an interest in good government, a personal commitment to volunteer approximately 100 to 300 hours a year, and a desire to help improve IRS

customer service. To the extent possible, the IRS would like to ensure a balanced TAP membership representing a cross-section of the taxpaying public throughout the United States. Potential candidates must be U.S. citizens, compliant with Federal, State and Local taxes, and be able to pass a background investigation.

For the TAP to be most effective, members should have experience in some of the following areas: experience helping people resolve problems with a government organization; experience formulating and presenting proposals; knowledge of taxpayer concerns; experience representing the interests of your community, state or region; experience working with people from diverse backgrounds; and experience in helping people resolve disputes.

Interested applicants should visit the TAP Web site at [www.improveirs.org](http://www.improveirs.org) to complete the on-line application or call the toll free number, 1-866-602-2223 to complete the initial phone screen and request that an application be mailed. The opening date for submission will be April 1, 2004 and the deadline for returning applications will be April 30, 2004. The most qualified candidates will complete a panel interview. Finalists will be ranked by experience and suitability. The Secretary of Treasury will review the recommended candidates and make final selections.

Questions regarding the selection of TAP members may be directed to Bernard Coston, Director, Taxpayer Advocacy Panel, Internal Revenue Service, 1111 Constitution Avenue NW., Room 7704, Washington, DC 20224, (202) 622-5007.

Dated: March 18, 2004.

**Bernard Coston,**

*Director, Taxpayer Advocacy Panel.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0118]

### Agency Information Collection Activities Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-21), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, has submitted the