

Approved: March 3, 2006.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E6-3774 Filed 3-15-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2006-26

**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 2006-26, Credit for Nonbusiness Energy Property.

**DATES:** Written comments should be received on or before May 15, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of notice should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Credit for Nonbusiness Energy Property.

*OMB Number:* 1545-1989.

*Notice Number:* Notice 2006-26.

*Abstract:* 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 section 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.

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

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

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 140.

*Estimated Average Time per Respondent:* 2.5 hrs.

*Estimated Total Annual Burden Hours:* 350.

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: March 3, 2006.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E6-3776 Filed 3-15-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1099-CAP

**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 Form 1099-CAP, Changes in Corporate Control and Capital Structure.

**DATES:** Written comments should be received on or before May 15, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, at (202) 622-3945, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Changes in Corporate Control and Capital Structure.

*OMB Number:* 1545-1814.

*Form Number:* 1099-CAP.

*Abstract:* 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 IRS shareholders.

*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:* Business or other for-profit organizations, and individuals.

*Estimated Number of Responses:* 350.

*Estimated Time Per Response:* 11 minutes.

*Estimated Total Annual Burden Hours:* 67.

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: March 7, 2006.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E6-3777 Filed 3-15-06; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Veterans' Advisory Committee on Education; Notice of Meeting

The Department of Veterans Affairs gives notice under Public Law 92-463 (Federal Advisory Committee Act) that the Veterans' Advisory Committee on Education will meet on April 6-7, 2006. The April 6 session will be held at the South Mesa Staff NCO Club, Camp Pendleton, CA from 9 a.m. to 12:30 p.m. and will resume at the Oceanside Marina Suites, 2008 Harbor Drive North, Oceanside, CA, from 1:30 p.m. to 5 p.m. The April 7 session will be held at the Oceanside Marina Suites, from 8 a.m. to 3 p.m. The meeting is open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on the administration of education and training programs for veterans, servicepersons, reservists, and dependents of veterans under Chapters 30, 32, 35, and 36 of Title 38, and Chapter 1606 of Title 10, United States Code.

On April 6, the meeting will begin with opening remarks and an overview by Mr. James Bombard, Committee Chair. The session will include an introduction of new members and a "town hall" forum at 10 a.m. with Marine Corps and Navy personnel to discuss use of Department of Veterans Affairs education benefits.

On April 7, the Committee will hold a town hall forum with veterans and

educators to discuss use of education benefits. Afterwards, the Committee will review and summarize issues raised during this session. Oral statements will be heard on April 7 at 8:30 a.m.

Interested persons may file written statements to the Committee before the meeting, or within 10 days after the meeting, with Mrs. Judith B. Timko, Designated Federal Officer, Department of Veterans Affairs, Veterans Benefits Administration (225B), 810 Vermont Avenue, NW., Washington, DC 20420. Any member of the public wishing to attend the meeting should contact Mrs. Judith B. Timko or Mr. Michael Yunker at (202) 273-7187.

Dated: March 10, 2006.

By Direction of the Secretary.

**E. Philip Riggan,**

*Committee Management Officer.*

[FR Doc. 06-2530 Filed 3-15-06; 8:45 am]

BILLING CODE 8320-01-M

## DEPARTMENT OF VETERANS AFFAIRS

### Veterans' Advisory Committee on Environmental Hazards; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 (Federal Advisory Committee Act) that a meeting of the Veterans' Advisory Committee on Environmental Hazards will be held on April 5-6, 2006, from 8 a.m. to 5 p.m. each day. The meeting will be held at the Department of Veterans Affairs, 810 Vermont Avenue, NW., Room 728, Washington, DC. The meeting is open to the public.

The purpose of the Committee is to provide advice to the Secretary of Veterans Affairs on adverse health effects that may be associated with exposure to ionizing radiation and to make recommendations on proposed standards and guidelines regarding VA benefit claims based upon exposure to ionizing radiation.

The agenda for both days will be analyses of medical and scientific papers concerning the health effects of exposure to ionizing radiation. On the basis of the discussions, the Committee may make recommendations to the Secretary concerning the relationship of certain diseases to exposure to ionizing radiation. On April 5, VA's Public Health and Environmental Hazards Office will also make a presentation. The April 6 session will include planning for future Committee activities and assignment to tasks among the members.

Interested persons wishing to attend the meeting should contact Ms. Bernice

Green, Department of Veterans Affairs, Compensation and Pension Service, 810 Vermont Avenue, NW., Washington, DC 20420, by phone at (202) 273-7210 or by fax at (202) 275-1728. Members of the public may submit written questions or prepared statements in advance for the Committee's review. Statements should be sent to Ms. Green's attention at least 5 days prior to the meeting. Those who submit material may be asked to clarify it prior to its consideration by the Committee.

An open forum for verbal statements from the public will be available for 20 minutes during the morning and 20 minutes in the afternoon each day. Each person wishing to make a verbal statement before the Committee will be accommodated on a first-come, first-served basis and will be provided three (3) minutes to present a statement.

Dated: March 10, 2006.

By Direction of the Secretary.

**E. Philip Riggan,**

*Committee Management Officer.*

[FR Doc. 06-2528 Filed 3-15-06; 8:45 am]

BILLING CODE 8320-01-M

## DEPARTMENT OF VETERANS AFFAIRS

### Advisory Committee on Minority Veterans; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Public Law 92-463 (Federal Advisory Committee Act) that a meeting of the Advisory Committee on Minority Veterans will be held from April 3-6, 2006, at the VA Greater Los Angeles Healthcare System (GLAHCs), the VA Regional Office in Los Angeles, California, and the VA Long Beach Healthcare System in Long Beach, California. The meeting is open to the public.

The purpose of the Committee is to advise the Secretary on the administration of VA benefits and services to minority veterans, to assess the needs of minority veterans and to evaluate whether VA compensation, medical and rehabilitation services, outreach, and other programs are meeting those needs. The Committee will make recommendations to the Secretary regarding such activities.

On April 3, the Committee will meet at the Greater Los Angeles Health Care System, VA Medical Center (VAMC), Executive Conference Room, 11301 Wilshire Blvd, Los Angeles, California, from 8 a.m. until 3:30 p.m. The Director will brief the Committee on services and benefit delivery challenges, successes and concerns in serving minority veterans. Following these discussions,