

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 REG-161424-01 (Final), Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns, and REG-105316-98 (Final), Information Reporting for Payments of Interest on Qualified Education Loans; Magnetic Media Filing Requirements for Information (TD 8992).

**DATES:** Written comments should be received on or before March 20, 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 regulations 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:* REG-161424-01 (Final), Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns, and REG-105316-98 (Final), Information Reporting for Payments of Interest on Qualified Education Loans; Magnetic Media Filing Requirements for Information.

*OMB Number:* 1545-1678.

*Regulation Project Numbers:* REG-105316-98 and REG-161424-01.

*Abstract:* These regulations relate to the information reporting requirements in section 6050S of the Internal Revenue Code for payments of qualified tuition and related expenses and interest on qualified education loans. These regulations provide guidance to eligible education institutions, insurers, and payees required to file information returns and to furnish information statements under section 6050S.

*Current Actions:* There is no change to this existing regulation.

*Type of review:* Extension of OMB approval.

*Affected Public:* Business or other for-profit organizations, and not-for-profit institutions.

The burden is reflected in the burdens for Form 1098-T and Form 1098-E.

*Estimated total annual reporting burden for 2005 for Form 1098-T:* 4,848,090 hours.

*Estimated average annual burden hours per response for Form 1098-T:* 13 minutes.

*Estimated number of responses for 2002 for Form 1098-T:* 21,078,651.

*Estimated total annual reporting burden for 2005 for Form 1098-E:* 1,051,357 hours.

*Estimated average annual burden hours per response for Form 1098-E:* 7 minutes.

*Estimated number of responses for 2005 for Form 1098-E:* 8,761,303.

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: December 15, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

**UNITED STATES INSTITUTE OF PEACE**

**Announcement of the Spring 2006 Solicited Grant Competition Grant Program**

**AGENCY:** United States Institute of Peace.  
**ACTION:** Notice.

**SUMMARY:** The Agency Announces its Upcoming Spring 2006 Solicited Grant Competition. The Solicited Grant competition is restricted to projects that fit specific themes and topics identified in advance by the Institute of Peace.

The themes and topics for the Spring 2006 Solicited competition are:

- Solicitation A: Promoting Private Sector Economic Recovery in Countries Emerging from Violent Conflict
- Solicitation B: Electoral Politics and Islamic Political Parties and Groups in Muslim Majority Countries

*Deadline:* March 1, 2006. Application Material Available on Request and at <http://www.usip.org/grants>.

**DATES:** Receipt of Application: March 1, 2006. Notification Date: September 30, 2006.

**ADDRESSES:** For more information and an application package: United States Institute of Peace, Grant Program—Solicited Grants, 1200 17th Street, NW., Suite 200, Washington, DC 20036-3011, (202) 429-3842 (phone), (202) 833-1018 (fax), (202) 457-1719 (TTY), e-mail [grants@usip.org](mailto:grants@usip.org).

**FOR FURTHER INFORMATION CONTACT:** The Grant Program. Phone (202)-429-3842. e-mail: [grants@usip.org](mailto:grants@usip.org).

Dated: January 12, 2006.

**Michael Graham,**

*Vice President for Administration.*

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**BILLING CODE 6820-AR-M**

**UNITED STATES INSTITUTE OF PEACE**

**Announcement of the Spring 2006 Unsolicited Grant Competition Grant Program**

**AGENCY:** United States Institute of Peace.  
**ACTION:** Notice.

**SUMMARY:** The Agency announces its Upcoming Unsolicited Grant Program, which offers support for research, education and training, and the dissemination of information on international peace and conflict resolution. The Unsolicited competition is open to any project that falls within the Institute's broad mandate of international conflict resolution.