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**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. E6-10010 Filed 6-23-06; 8:45 am]

**BILLING CODE 4810-35-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 20, 2006.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before July 26, 2006 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1814.

*Type of Review:* Extension.

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

*Form:* Form 1099-CAP.

*Description:* 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 the IRS shareholders.

*Respondents:* Business or other for-profit and Individuals or households.

*Estimated Total Burden Hours:* 67 hours.

*OMB Number:* 1545-1843.

*Type of Review:* Extension.

*Title:* REG-106736-00 (NPRM)

Assumptions of Partner Liabilities.

*Description:* In order to be entitled to a deduction with respect to the economic performance of a contingent liability that was contributed by a partner and assumed by a partnership, the partnership, or former partner of the partnership, must receive notification of economic performance of the contingent liability from the partnership or other partner assuming the liability.

*Respondents:* Individuals or households; Business or other for-profit.

*Estimated Total Burden Hours:* 125 hours.

*Clearance Officer:* Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. E6-10011 Filed 6-23-06; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 19, 2006.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before July 26, 2006 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1981.

*Type of Review:* Extension.

*Title:* Alternative Fuel Vehicle Refueling Property Credit.

*Form:* Form 8911.

*Description:* Internal Revenue Code 30C allows a credit for alternative fuel vehicle refueling property. Form 8911, Alternative Fuel Refueling Property Credit, will be used by taxpayers to claim the credit.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 2,112 hours.

*OMB Number:* 1545-1989.

*Type of Review:* Extension.

*Title:* Notice 2006-26 Credit for Nonbusiness Energy Property.

*Description:* 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 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.

*Respondents:* Individuals or households; Business or other for-profit.  
*Estimated Total Burden Hours:* 350 hours.

*OMB Number:* 1545-1993.

*Type of Review:* Extension.

*Title:* Notice 2006-30 Alternative Fuel Motor Vehicle Credit.

*Description:* This notice sets forth a process that allows taxpayers who purchase alternative fuel motor vehicles to rely on the domestic manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that both a particular make, model, and year of vehicle qualifies as an alternative fuel motor vehicle under 30B(a)(4) of the Internal Revenue Code and the amount of credit allowable with respect to the vehicle.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 600 hours.

*OMB Number:* 1545-1260.

*Type of Review:* Extension.

*Title:* Final Regulations under Section 382 of the Internal Revenue Code of 1986; Limitations of Corporate Net Operating Loss Carryforwards.

*Description:* The reporting requirement concerns the election a taxpayer may make to treat as the change date the effective date of a plan of reorganization in a Title II or similar case rather than the confirmation date of the plan.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-1426.

*Type of Review:* Extension.

*Title:* INTL-21-91 (Temporary and Final) Section 6662—Imposition of the Accuracy-Related Penalty.

*Description:* These regulations provide guidance about substantial and gross valuation misstatements as defined in sections 6662(e) and 6662(b). They also provide guidance about the reasonable cause and good faith exclusion. These regulations apply to taxpayers who have transactions between persons described in Section 482 and net Section 482 transfer price adjustments.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 20,125 hours.

*OMB Number:* 1545-1131.

*Type of Review:* Extension.