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 September 20, 2006 to be assured of consideration.

# Internal Revenue Service (IRS)

OMB Number: 1545-1834. Type of Review: Extension. *Title:* Kevenue Procedure 2003–39, Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.

Description: Revenue Procedure 2003–39 provides safe harbors for certain aspects of the qualification under Sec. 1031 of certain exchanges of property pursuant to LKE Programs for Federal income tax purposes.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 8,600

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.

#### Robert Dahl,

Treasury PRA Clearance Officer. [FR Doc. E6-13698 Filed 8-18-06; 8:45 am] BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

# Submission for OMB Review; **Comment Request**

August 15, 2006.

The Department of 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 September 20, 2006 to be assured of consideration.

#### Internal Revenue Service (IRS)

OMB Number: 1535-0048. Type of Review: Revision.

Title: Certificate of Identity. Form: PD F 385.

Description: The form is used to establish the identity of the owner of U.S. Savings Securities.

Respondents: Individuals and households.

Estimated Total Burden Hours: 50 hours.

OMB Number: 1535-0063. Type of Review: Revision.

Title: Request for payment of reissue of U.S. Savings Bonds deposited in Safekeeping.

Form: PD F 4239.

Description: Used to request reissue or payment of bonds in safekeeping when custody receipts are not available.

Respondents: Individuals or households.

Estimated Total Burden Hours: 34 hours.

OMB Number: 1535-0100. Type of Review: Extension. Title: Affidavit By Individual Surety. Form: PD F 4095.

Description: Affidavit from individual acting as surety for indemnification agreement for lost, stolen or destroyed securities.

Respondents: Individuals or households.

Estimated Total Burden Hours: 460

Clearance Officer: Vicki S. Thorpe, (304) 480–8150, Bureau of the Public Debt, 200 Third Street, Parkersburg, West Virginia 26106.

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. E6-13737 Filed 8-18-06; 8:45 am] BILLING CODE 4810-39-P

#### DEPARTMENT OF THE TREASURY

## **Internal Revenue Service**

# **Proposed Collection; Comment** Request for Notice 2006-52

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 2006-52, Deduction for Energy Efficient Commercial Buildings.

**DATES:** Written comments should be received on or before October 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 the form and instructions should be directed to Allan Hopkins, (202) 622-6665, at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at Allan.M.Hopkins@irs.gov.

### SUPPLEMENTARY INFORMATION:

Title: Deduction for Energy Efficient Commercial Buildings.

OMB Number: 1545-2004. Form Number: Notice 2006-52.

Abstract: This notice sets forth a process that allows the owner of energy efficient commercial building property to certify that the property satisfies the requirements of § 179D(c)(1) and (d). This notice also provides a procedure whereby the developer of computer software may certify to the Internal Revenue Service that the software is acceptable for use in calculating energy and power consumption for purposes of § 179D of the Code.

Current Actions: The number of respondents and burden hours have been changed to reflect the number of business filers only.

Type of Review: Extension of a

currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 21,767.

Estimated Time per Respondent: 1 hour 40 minutes.

Estimated Total Annual Burden Hours: 3,761.

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.