

Avenue, NW., Washington, DC 20224, or through the Internet at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Notice of Expatriation and Waiver of Treaty Benefits.

*OMB Number:* 1545-2138.

*Form Number:* Form W-8CE.

*Abstract:* Information used by taxpayers to notify payer of expatriation so that proper tax treatments is applied by payer. The taxpayer is required to file this form to obtain any benefit accorded by the status.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 5 hours, 41 minutes.

*Estimated Total Annual Burden Hours:* 2,840.

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 31, 2009.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. E9-8030 Filed 4-8-09; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Credit for Renewable Electricity Production, Refined Coal Production, and Indian Coal Production, and Publication of Inflation Adjustment Factors and Reference Prices for Calendar Year 2009**

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

**ACTION:** Publication of inflation adjustment factors and reference prices for calendar year 2009 as required by section 45(e)(2)(A) of the Internal Revenue Code (26 U.S.C. 45(e)(2)(A)), section 45(e)(8)(C) (26 U.S.C. 45(e)(8)(C)), and section 45(e)(10)(C) (26 U.S.C. 45(e)(10)(C)).

**SUMMARY:** The 2009 inflation adjustment factors and reference prices are used in determining the availability of the credit for renewable electricity production, refined coal production, and Indian coal production under section 45.

**DATES:** The 2009 inflation adjustment factors and reference prices apply to calendar year 2009 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources, and to 2009 sales of refined coal and Indian coal produced in the United States or a possession thereof.

*Inflation Adjustment Factors:* The inflation adjustment factor for calendar year 2009 for qualified energy resources and refined coal is 1.4171. The inflation adjustment factor for Indian coal is 1.0830.

*Reference Prices:* The reference price for calendar year 2009 for facilities producing electricity from wind is 4.32 cents per kilowatt hour. The reference prices for fuel used as feedstock within the meaning of section 45(c)(7)(A) (relating to refined coal production) are \$31.90 per ton for calendar year 2002 and \$39.72 per ton for calendar year 2009. The reference prices for facilities producing electricity from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, qualified hydropower production, marine and hydrokinetic renewable energy have not been determined for calendar year 2009.

Because the 2009 reference price for electricity produced from wind does not

exceed 8 cents multiplied by the inflation adjustment factor, the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2009. Because the 2009 reference price of fuel used as feedstock for refined coal does not exceed the \$31.90 reference price of such fuel in 2002 multiplied by the inflation adjustment factor and 1.7, the phaseout of credit provided in section 45(e)(8)(B) does not apply to refined coal sold during calendar year 2009. Further, for electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, qualified hydropower production, marine and hydrokinetic renewable energy, the phaseout of credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2009.

*Credit Amount by Qualified Energy Resource and Facility, Refined Coal, and Indian Coal:* As required by section 45(b)(2), the 1.5-cent amount in section 45(a)(1), the 8-cent amount in section 45(b)(1), and the \$4.375 amount in section 45(e)(8)(A) and the \$2.00 amount in section 45(e)(8)(D), are each 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 cent, such amount is rounded to the nearest multiple of 0.1 cent. In the case of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash combustion facilities, and qualified hydropower facilities, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) (before rounding to the nearest 0.1 cent) to be reduced by one-half. Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2008 under section 45(a) is 2.1 cents per kilowatt hour on the sale of electricity produced from the qualified energy resources of wind, closed-loop biomass, geothermal energy, and solar energy, and 1.1 cent per kilowatt hour on the sale of electricity produced in open-loop biomass facilities, small irrigation power facilities, landfill gas facilities, trash combustion facilities, qualified hydropower facilities, marine and hydrokinetic renewable energy facilities. Under the calculation required by section 45(b)(2), the credit for refined coal production for calendar year 2009 under section 45(e)(8)(A) is \$6.20 per ton on the sale of qualified refined coal.

The credit for steel industry fuel is \$2.00 per barrel-of-oil equivalent of steel industry fuel sold. The credit for Indian coal production for calendar year 2009 under section 45(e)(10)(B) is \$1.625 per ton on the sale of Indian coal.

**FOR FURTHER INFORMATION CONTACT:** Philip Tiegerman, IRS, CC:PSI:6, 1111 Constitution Ave., NW., Washington, DC 20224, (202) 622-3110 (not a toll-free call).

**Curtis Wilson,**

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

[FR Doc. E9-8029 Filed 4-8-09; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF VETERANS AFFAIRS**

**Privacy Act of 1974; System of Records**

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice to delete system of records.

**SUMMARY:** The Department of Veterans Affairs (VA) is deleting a system of records entitled "Chief Financial Officer and Fiscal Officer Designation and Certification Records System—VA" (85VA047), which was established at 58 FR 50628, dated September 28, 1993. The system contained information on applicants for Fiscal Officer and Chief Financial Officer positions in the Veterans Health Administration (VHA) medical facilities, as well as a register of

certified station Fiscal Officers and Chief Financial Officers. This system of records is being deleted because this program was never active in the Office of Finance and the records were never collected. All selections of station Fiscal Officers and Chief Financial Officers have been decentralized.

A "Report of Intention to Publish a Federal Notice of Deletion of a System of Records" and a copy of the deletion of system notice have been provided to the appropriate Congressional committees and to the Office of Management and Budget (OMB), as required by 5 U.S.C. 552a(r) and guidelines issued by OMB, 65 FR 77677 (Dec. 12, 2000).

**DATES:** *Effective Date:* April 9, 2009.

**FOR FURTHER INFORMATION CONTACT:** Peter Mulhern, Office of Financial Policy (047G), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, *Telephone:* (202) 461-6487 (this is not a toll-free number).

Approved: March 4, 2009.

**John R. Gingrich,**

*Chief of Staff, Department of Veterans Affairs.*

[FR Doc. E9-8064 Filed 4-8-09; 8:45 am]

**BILLING CODE 8320-01-P**

**DEPARTMENT OF VETERANS AFFAIRS**

**Privacy Act of 1974; System of Records**

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice to delete system of records.

**SUMMARY:** The Department of Veterans Affairs (VA) is deleting a system of records entitled "National Veterans Museum Donation Records—VA" (120VA047), which was established at 67 Fed. Reg. 58445, dated September 16, 2002. The system contained information on individuals making gifts and donations to VA for the National Veterans Museum. This system of records is being deleted because plans for the creation of the museum were postponed indefinitely.

A "Report of Intention to Publish a Federal Notice of Deletion of a System of Records" and a copy of the deletion of system notice have been provided to the appropriate Congressional committees and to the Office of Management and Budget (OMB), as required by 5 U.S.C. 552a(r) and guidelines issued by OMB, 65 FR 77677 (Dec. 12, 2000).

**DATES:** *Effective Date:* April 9, 2009

**FOR FURTHER INFORMATION CONTACT:** Peter Mulhern, Office of Financial Policy (047G), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461-6487 (this is not a toll-free number).

Approved: March 4, 2008.

**John R. Gingrich,**

*Chief of Staff, Department of Veterans Affairs.*

[FR Doc. E9-8065 Filed 4-8-09; 8:45 am]

**BILLING CODE 8320-01-P**