

conditions, section 965(a) provides that a corporation that is a U.S. shareholder of a controlled foreign corporation (CFC) may elect, for one taxable year, an 85 percent dividends received deduction (DRD) with respect to certain cash dividends it receives from its CFCs. Section 965(f) provides that taxpayers may elect the application of section 965 for either the taxpayer's last taxable year which begins before October 22, 2004, or the taxpayer's first taxable year which begins during the one-year period beginning on October 22, 2004.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 250,000 hours.

*OMB Number:* 1545-1956.

*Type of Review:* Extension.

*Title:* Rev. Proc. 2005-51, Revenue Procedure regarding I.R.C. 6707A(e) and Disclosure with the SEC.

*Description:* This revenue procedure provides guidance to persons who are required to disclose payment of certain penalties arising from participation in reportable transactions on forms filed with the Securities and Exchange Commission.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 429.50 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. E6-1164 Filed 1-30-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 24, 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 March 2, 2006 to be assured of consideration.

### Financial Management Service

*OMB Number:* 1510-0042.

*Type of Review:* Extension.

*Title:* Claims against the U.S. for amounts due in case of a deceased creditor.

*Form:* FMS form SF1055.

*Description:* This form is required to determine who is entitled to funds of a deceased Postal Savings depositor or deceased award holder. The form properly completed with supporting documents enables this office to decide who is legally entitled to payment.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 180 hour.

*Clearance Officer:* Jiovannah Diggs (202) 874-7662, Financial Management Service, Room 144, 3700 East West Highway, Hyattsville, MD 20782.

*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.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 24, 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 March 2, 2006 to be assured of consideration.

### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Number:* 1513-0083.

*Type of Review:* Extension.

*Title:* Excise Tax Return.

*Form:* TTB form F 5000.24.

*Description:* Businesses other than those in Puerto Rico report their Federal excise tax liability on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes on TTB F 5000.24. TTB needs this form to identify the taxpayer and to determine the amount and type of taxes due and paid.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 22,500 hour.

*OMB Number:* 1513-0118.

*Type of Review:* Reinstatement.

*Title:* Formulas for Fermented Beverage Products.

*Description:* Formula information is necessary to protect the public and collect revenue. Brewers must submit written notices to obtain formula approval.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 500 hour.

*Clearance Officer:* Frank Foote (202) 927-9347, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G Street, NW., Washington, DC 20005.

*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. E6-1174 Filed 1-30-06; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 25, 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 March 2, 2006 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1191.

*Type of Review:* Extension.

*Title:* INTL-868-89 (Final)

Information with Respect to Certain Foreign Owned Corporations.

*Description:* The regulations require record maintenance, annual information filing, and the authorization of the U.S. corporation to act as an agent for IRS summons purposes. These requirements allow IRS International examiners to better audit the returns of U.S. corporations engaged in cross border transactions with a related party.

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

*Estimated Total Burden Hours:* 630,000 hours.

*OMB Number:* 1545-1041.

*Type of Review:* Extension.

*Title:* PS-102-86 (Final) Cooperative Housing Corporations.

*Description:* This regulation provides an elective alternative to the proportionate share rule for allocating interest and taxes to the tenant stockholders of cooperative housing corporations.

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

*Estimated Total Burden Hours:* 625 hours.

*OMB Number:* 1545-1356.

*Type of Review:* Extension.

*Title:* REG-248770-96 (Final)

Miscellaneous Sections affected by the Taxpayer Bill of Rights 2 and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.

*Description:* The regulations provide guidance with respect to the recovery of administrative costs incurred in connection with an administrative proceeding before the Internal Revenue Service. Procedures that must be followed to recover such costs are set forth.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government.

*Estimated Total Burden Hours:* 86 hours.

*OMB Number:* 1545-1681.

*Type of Review:* Extension.

*Title:* Qualifications & Availability Form.

*Form:* IRS form A.

*Description:* Form A is used by external applicants applying for clerical and technical positions with the Internal Revenue Service. Applicants will complete information relating to their address, job preference, veteran's preference and a series of occupational questions, knowledge and skills along with background information.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 45,000 hours.

*OMB Number:* 1545-1948.

*Type of Review:* Extension.

*Title:* One-Time Dividends Received Deduction for Certain Cash Dividends from Controlled Foreign Corporation.

*Form:* IRS form 8895.

*Description:* Form 8895 is used by a U.S. corporation to elect the 85% dividends received deduction provided under section 965 and to compute the DRD.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 50,020 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. E6-1190 Filed 1-30-06; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****United States Mint****Meetings: Citizens Coinage Advisory Committee**

**ACTION:** Notification of Citizens Coinage Advisory Committee February 2006 Public Meeting.

**SUMMARY:** Pursuant to United States Code, Title 31, section 5135 (b)(8)(C), the United States Mint announces the Citizens Coinage Advisory Committee (CCAC) public meeting and Public Forum scheduled for February 28, 2006.

*Date:* February 28, 2006.

*Time:* 1 p.m. to 3 p.m.

*Location:* The United States Mint; 801 Ninth Street, NW.; Washington, DC; Second floor.

*Subject:* Review of designs for the Presidential \$1 Coin Program and other business.

*Interested persons should call 202-354-7502 for the latest update on meeting time and room location.*

The CCAC was established to:

- Advise the Secretary of the Treasury on any theme or design proposals relating to circulating coinage, bullion coinage, Congressional Gold Medals, and national and other medals.
- Advise the Secretary of the Treasury with regard to the events,

persons, or places to be commemorated by the issuance of commemorative coins in each of the five calendar years succeeding the year in which a commemorative coin designation is made.

- Make recommendations with respect to the mintage level for any commemorative coin recommended.

**FOR FURTHER INFORMATION CONTACT:**

Joyce Harris, United States Mint Liaison to the CCAC; 801 Ninth Street, NW.; Washington, DC 20220; or call 202-354-7200.

Any member of the public interested in submitting matters for the CCAC's consideration or addressing the CCAC at the Public Forum is invited to submit a request and/or materials by fax to the following number: 202-756-6830.

**Authority:** 31 U.S.C. 5135(b)(8)(C).

Dated: January 23, 2006.

**David A. Lebryk,**

*Acting Director, United States Mint.*

[FR Doc. 06-905 Filed 1-30-06; 8:45 am]

**BILLING CODE 4810-37-P**

**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0208]

**Agency Information Collection Activities Under OMB Review**

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-21), this notice announces that the Veterans Health Administration (VHA), Department of Veterans Affairs, has submitted the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before March 2, 2006.

**FOR FURTHER INFORMATION OR A COPY OF THE SUBMISSION CONTACT:** Denise McLamb, Records Management Service (005E3), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 565-8374, FAX (202) 565-6950 or e-mail: [denise.mclamb@mail.va.gov](mailto:denise.mclamb@mail.va.gov). Please refer to "OMB Control No. 2900-0208."

Send comments and recommendations concerning any aspect of the information collection to