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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Credit for Renewable Electricity Production and Refined Coal Production, Publication of Inflation Adjustment Factor and Reference Prices for Calendar Year 2006; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to notice of publication of inflation adjustment factor and reference prices for calendar year 2006.

SUMMARY: This document contains a correction to a notice which was published in the **Federal Register** on Friday, March 31, 2006 (71 FR 16420). This notice relates to the 2006 inflation adjustment factor and reference prices used in determining the availability of the credit for renewable electricity production and refined coal production under section 45.

DATES: This correction is effective March 31, 2006.

FOR FURTHER INFORMATION CONTACT: David Selig, (202) 622-3040 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

The notice of publication of inflation adjustment factor and reference prices for calendar year 2006 that is the subject of this correction is under section 45 of the Internal Revenue Code.

Need for Correction

As published, the notice of publication of inflation adjustment factor and reference prices for calendar year 2006 contains an error that may prove to be misleading and is need of clarification.

Correction of Publication

Accordingly, the publication of inflation adjustment factor and reference prices for calendar year 2006, which was the subject of FR Doc. E6-4668, is corrected as follows:

On page 16421, column 2, line 6, the language “and solar energy, and 0.9 cent per” is corrected to read “and solar energy, and 1.0 cent per”.

Guy R. Traynor,

Chief, Publications and Regulations Branch, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

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