including any personal information provided.

FOR FURTHER INFORMATION CONTACT: James Reynolds by telephone at 202–366–2786; by fax at 202–366–4566; or by e-mail at *james.reynolds@dot.gov;* or by mail at DOT, Pipeline and Hazardous Materials Safety Administration (PHMSA), Pipeline Safety Program (PHP), 400 7th Street, SW., Room 2103, Washington, DC 20590.

SUPPLEMENTARY INFORMATION:

I. Background

On March 22, 2006, PHMSA issued a Notice of Intent to consider the waiver requests presented by M&NE (PHMSA–2006–23448; Notice 1; 71 FR 14575). The Notice of Intent allowed anyone interested in filing public comments addressing the request described in the notice to do so by April 21, 2006.

On April 14 & 24, 2006, the Maine Public Utilities Commission (MPUC) requested a 60-day extension of the comment period. MPUC said the extension would allow M&NE to notify more residents within a high consequence area (along the pipeline corridor) of the pending waiver request. MPUC said the extension would allow effective notice to the affected residents, and give them ample opportunity to submit comments on the petition. Therefore, MPUC urged PHMSA to grant the extension so all might have confidence in the fairness of the waiver process to the public.

On May 2, 2006, M&NE wrote PHMSA in support of comments filed by MPUC. M&NE stated they were in the process of sending letters to the additional residents requested by the MPUC. The letters notify residents of the proposed waiver and the opportunity for comment.

In consideration of the above, PHMSA extends the public comment period to June 16, 2006.

II. Regulatory Notice

Privacy Act Statement

Anyone may search the electronic form of all comments received for any of our dockets. You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477) or you may visit *http://dms.dot.gov.*

Issued in Washington, DC, on May 10, 2006.

Theodore L. Willke,

Deputy Associate Administrator for Pipeline Safety.

[FR Doc. E6–7443 Filed 5–15–06; 8:45 am]

BILLING CODE 4910–60–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 9, 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 June 15, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–1986.

Type of Review: Extension.

Title: Notice 2006–XX, Elections Created or Effected by the American Jobs Creation Act of 2004.

Description: The collection of information will enable the Internal Revenue Service to ensure that the eligibility requirements for the various elections or revocations have been satisfied and the requisite actions have been complied with.

Respondents: Individuals or households; Business or other for profit; and Farms.

Estimated Total Burden Hours: 3,034,765 hours.

OMB Number: 1545–1970.

Type of Review: Extension.

Title: Election to Participate in Announcement 2005–80 Settlement Initiative.

Form: IRS 13750.

Description: Announcement 2005–80 provides a settlement initiative under which taxpayers and the Service may resolve certain abusive tax transactions. Pursuant to Announcement 2005–80, Form 13750 is the ONLY specified manner in which taxpayers may elect to participate in the settlement initiative.

Respondents: Individuals or households; Business or other for-profit; and Not-for-profit institutions.

Estimated Total Burden Hours: 2,500 hours.

OMB Number: 1545–1977.

Type of Review: Extension.

Title: Notice 2005–89 Temporary Relief for Certain REIT's and Taxable REIT Subsidiaries that Provide Accommodations to Persons Affected by Hurricanes Katrina and Rita.

Description: The Internal Revenue Service will not treat a hotel, motel, or other establishment that otherwise satisfies the definition of a ''lodging facility'' under section 856(d)(9) of the Internal Revenue Code as other than a ''lodging facility'' if it is used to provide temporary housing on a nontransient basis to certain persons affected by Hurricane Katrina or Hurricane Rita, provided the recordkeeping requirements of this Notice are satisfied.

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

Estimated Total Burden Hours: 500 hours.

OMB Number: 1545–1969.

Type of Review: Extension.

Title: Waiver of Right to Consistent Agreement of Partnership Items and Partnership-Level Determinations as to Penalties, Additions to Tax and Additional Amounts.

Description: The information requested on Form 13751 (as required under Announcement 2005–80) will be used to determine the eligibility for participation in the settlement initiative of taxpayers related through TEFRA partnerships to ineligible applicants. Such determinations will involve partnership items and partnership-level determinations, as well as the calculation of tax liabilities resolved under this initiative, including penalties and interest.

Respondents: Individuals or households; Business or other for-profit and not-for-profit institutions.

Estimated Total Burden Hours: 100 hours.

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

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

Robert Dahl,

Treasury PRA Clearance Officer.

[FR Doc. E6–7388 Filed 5–15–06; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 9, 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 June 15, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–1996.

Type of Review: Extension.

Title: Notice 2006–05, Waiver for Reasonable Cause for Failure to Report Loan Origination Fees and Capitalized Interest.

Description: This Notice provides information to payees who receive payment of interest on qualified education loans who are unable to comply with the information reporting requirements under section 6050S of the Internal Revenue Code.

Respondents: Business or other for profit; Not-for-profit institutions; and Federal Government.

Estimated Total Burden Hours: 5,000 hours.

OMB Number: 1545–1504.

Type of Review: Extension.

Title: Application for Taxpayer Assistance Order (ATAO).

Form: IRS 911.

Description: This form is used by taxpayers to apply for relief from a significant hardship which may have already occurred or is about to occur if the IRS takes or fails to take certain actions. This form is submitted to the IRS Taxpayer Advocate Office in the state or city where the taxpayer lives.

Respondents: Individuals or households; Business or other for profit; Not-for-profit institutions; Farms; and State, Local or Tribal Government.

Estimated Total Burden Hours: 46,500 hours.

OMB Number: 1545–1828.

Type of Review: Extension.

Title: REG–131478–02 (Final) Guidance Under Section 1502; Suspension of Losses on Certain Stock Disposition.

Description: The information in § 1.1502–35T(c) is necessary to ensure that a consolidated group does not obtain more than one tax benefit from both the utilization of a loss from the disposition of stock and the utilization of a loss or deduction with respect to another asset that reflects the same economic loss; to allow the taxpayer to make an election under § 1.1502–35T(c)(5) that would benefit the taxpayer, the election in § 1.1502–35T(f) provides taxpayers the choice in the case of a worthless subsidiary to utilize a worthless stock deduction or absorb the subsidiary's losses; and § 1.1502–35T(g)(3) applies to ensure that taxpayers do not circumvent the loss suspension rule of § 1.1502–35T(c) by deconsolidating a subsidiary and then re-importing to the group losses of such subsidiary.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 15,000 hours.

OMB Number: 1545–1982.

Type of Review: Extension.

Title: Distilled Spirits Credit.

Form: IRS 8906.

Description: Form 8906, Distilled Spirits Credit, was developed to carry out the provisions of IRC section 5011(a). This section allows eligible wholesalers and persons subject to IRC section 5055 an income tax credit for the average cost of carrying excise tax on bottled distilled spirits. The new form provides a means for the eligible taxpayer to compute the amount of credit.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 588 hours.

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

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

Michael A. Robinson,

Treasury PRA Clearance Officer.

[FR Doc. E6–7389 Filed 5–15–06; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 6781

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 Form 6781, Gains and Losses From Section 1256 Contracts and Straddles.

DATES: Written comments should be received on or before July 17, 2006 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6512, 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 Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–3179, or through the internet at (*Larnice.Mack@irs.gov*).

SUPPLEMENTARY INFORMATION:

Title: Gains and Losses From Section 1256 Contracts and Straddles.

OMB Number: 1545–0644.

Form Number: Form 6781.

Abstract: Form 6781 is used by taxpayers in computing their gains and losses on Internal Revenue Code section 1256 contracts under the marked-to-market rules and gains and losses under Code section 1092 from straddle positions. The data is used to verify that the tax reported accurately reflects any such gains and losses.

Current Actions: There are no changes being made to Form 6781 at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals.

Estimated Number of Respondents: 100,000.

Estimated Time Per Respondent: 9 hours, 2 minutes.

Estimated Total Annual Burden Hours: 903,237.

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