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 18, 2004.

## Glenn Kirkland,

IRS Reports Clearance Officer. [FR Doc. 04–6730 Filed 3–24–04; 8:45 am] BILLING CODE 4830–01–P

### **DEPARTMENT OF THE TREASURY**

#### Internal Revenue Service

Renewable Electricity Production Credit, Publication of Inflation Adjustment Factor and Reference Prices for Calendar Year 2004

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

**ACTION:** Publication of inflation adjustment factor and reference prices for calendar year 2004 as required by section 45(d)(2)(A) (26 U.S.C. 45(d)(2)(A)).

**SUMMARY:** The 2004 inflation adjustment factor and reference prices are used in determining the availability of the renewable electricity production credit under section 45(a).

**DATES:** The 2004 inflation adjustment factor and reference prices apply to calendar year 2004 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources.

Inflation Adjustment Factor: The inflation adjustment factor for calendar year 2004 is 1.2230.

Reference Prices: The reference prices for calendar year 2004 are 3.24¢ per kilowatt hour for facilities producing electricity from wind and 0¢ per kilowatt hour for facilities producing electricity from closed-loop biomass and poultry waste.

Because the 2004 reference prices for electricity produced from wind, closed-loop biomass, and poultry waste energy resources do not exceed 8¢ multiplied by the inflation adjustment factor, the phaseout of the credit provided in section 45(b)(1) does not apply to electricity sold during calendar year 2004.

Credit Amount: As required by section 45(b)(2), the 1.5¢ amount in section 45(a)(1) is 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  $0.1 \, \ell$ , such amount is rounded to the nearest multiple of  $0.1 \, \ell$ . Under the calculation required by section  $45 \, (b) \, (2)$ , the renewable electricity production credit for calendar year 2004 under section  $45 \, (a)$  is  $1.8 \, \ell$  per kilowatt hour on the sale of electricity produced from wind, closed-loop biomass, and poultry waste energy resources.

FOR FURTHER INFORMATION CONTACT: David A. Selig, IRS, CC:PSI:5, 1111 Constitution Ave., NW., Washington, DC 20224, (202) 622–3040 (not a toll-free call).

### Heather C. Maloy,

Associate Chief Counsel (Passthroughs & Special Industries).

[FR Doc. 04–6624 Filed 3–24–04; 8:45 am] BILLING CODE 4830–01–P

### **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

# Recruitment Notice for the Taxpayer Advocacy Panel

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

**ACTION:** Notice.

**SUMMARY:** Notice for recruitment of IRS Taxpayer Advocacy Panel (TAP) members and alternates.

**DATES:** April 1-April 30, 2004.

# FOR FURTHER INFORMATION CONTACT:

Bernard Coston at (202) 622-5007.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given the Department of Treasury and the Internal Revenue Service (IRS) are inviting individuals to help improve the nation's tax agency by applying to be members and alternates of the TAP. The mission of the TAP is to provide citizen input into enhancing IRS customer satisfaction and service by identifying problems and making recommendations for improvement with IRS systems and procedures; elevating the identified problems to the appropriate IRS official. The TAP serves as an advisory body to the Secretary of the Treasury, the Commissioner of Internal Revenue and the National Taxpayer Advocate. TAP members will participate in subcommittees comprised of 10 to 17 members who channel their feedback to the IRS.

The IRS is seeking applicants who have an interest in good government, a personal commitment to volunteer approximately 100 to 300 hours a year, and a desire to help improve IRS

customer service. To the extent possible, the IRS would like to ensure a balanced TAP membership representing a cross-section of the taxpaying public throughout the United States. Potential candidates must be U.S. citizens, compliant with Federal, State and Local taxes, and be able to pass a background investigation.

For the TAP to be most effective, members should have experience in some of the following areas: experience helping people resolve problems with a government organization; experience formulating and presenting proposals; knowledge of taxpayer concerns; experience representing the interests of your community, state or region; experience working with people from diverse backgrounds; and experience in helping people resolve disputes.

Interested applicants should visit the TAP Web site at www.improveirs.org to complete the on-line application or call the toll free number, 1–866–602–2223 to complete the initial phone screen and request that an application be mailed. The opening date for submission will be April 1, 2004 and the deadline for returning applications will be April 30, 2004. The most qualified candidates will complete a panel interview. Finalists will be ranked by experience and suitability. The Secretary of Treasury will review the recommended candidates and make final selections.

Questions regarding the selection of TAP members may be directed to Bernard Coston, Director, Taxpayer Advocacy Panel, Internal Revenue Service, 1111 Constitution Avenue NW., Room 7704, Washington, DC 20224, (202) 622–5007.

Dated: March 18, 2004.

# Bernard Coston,

Director, Taxpayer Advocacy Panel.
[FR Doc. 04–6731 Filed 3–24–04; 8:45 am]
BILLING CODE 4830–01–P

# DEPARTMENT OF VETERANS AFFAIRS

# [OMB Control No. 2900-0118]

# Agency Information Collection Activities Under OMB Review

**AGENCY:** Veterans Benefits 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 Benefits Administration (VBA), 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 and includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before April 26, 2004.

### FOR FURTHER INFORMATION CONTACT:

Denise McLamb, Records Management Service (005E3), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273–8030, fax (202) 273–5981 or e-mail: denise.mclamb@mail.va.gov. Please refer to "OMB Control No. 2900–0118." Send comments and

recommendations concerning any aspect of the information collection to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503 (202) 395–7316. Please refer to "OMB Control No. 2900–0118" in any correspondence.

### SUPPLEMENTARY INFORMATION:

Title: Transfer of Scholastic Credit (Schools), VA Form Letter 22–315.

Type of Review: Extension of a currently approved collection.

Abstract: When a student receiving VA education benefits is enrolled at two training institutions, the institution at which the student pursues his or her approved program of education must verify that courses pursued at a second or supplemental institution will be accepted at full credit toward the student's course objective. Educational payment for courses pursued at the second institution is not payable until evidence is received verifying that the student is pursuing his or her approved program while enrolled in these courses. VA Form Letter 22-315 serves as this certification of acceptance. The form letter is sent to the student requesting that they have the certifying official of his or her primary institution to list the course or courses pursued at the second institution for which the primary institution will give full credit. Without this information, benefits cannot be authorized for any courses pursued at other than the primary institution.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** notice with a 60-day comment period soliciting comments on this collection of information was published on December 15, 2003, at pages 69773–69774.

Affected Public: Not-for-profit institutions, and State, local or tribal government.

Estimated Annual Burden: 3,550 hours.

Estimated Average Burden Per Respondent: 10 minutes.

Frequency of Response: On occasion. Estimated Number of Respondents: 21,300.

Dated: March 16, 2004.

By direction of the Secretary.

#### Loise Russell.

Director, Records Management Service.
[FR Doc. 04–6626 Filed 3–24–04; 8:45 am]
BILLING CODE 8320–01–P

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0578]

## 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 and includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before April 26, 2004.

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) 273–8030, FAX (202) 273–5981 or e-mail to: denise.mclamb@mail.va.gov. Please refer to "OMB Control No. 2900–0578."

Send comments and recommendations concerning any aspect of the information collection to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New Executive Office Building, Room 10235, Washington, DC 20503, (202) 395–7316. Please refer to "OMB Control No. 2900–0578" in any correspondence.

# SUPPLEMENTARY INFORMATION:

Titles:

a. Health Care for Certain Children of Vietnam Veterans—Spina Bifida and Covered Birth Defects—Regulation.

b. Claim for Miscellaneous Expenses, VA Form 10–7959e.

OMB Control Number: 2900-0578.

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

Abstract: VA's medical regulations 38 CFR part 17 (17.900 through 17.905) established regulations regarding provision of health care for women Vietnam veterans' children born with spina bifida and certain other covered birth defects. The information collected will be used to determine whether to approve requests for preauthorization of certain health care services and benefits for children of Vietnam veterans; the appropriateness of billings for such services; and to make decisions during the review and appeal process.

Beneficiaries complete VA Form 10–7959e to claim payment/reimbursement of expenses related to spina bifida and certain covered birth defects. Health care providers complete standard billing forms such as: Uniform Billing-Forms (UB) 92, and HCFA 1500, Medicare Health Insurance Claims Form. Without the requested information VA will be unable to determine the correct amount to reimburse providers for their services or beneficiaries for covered expenses.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published on December 10, 2003, at page 68972.

Affected Public: Individuals or households.

Estimated Total Annual Burden: 3,400 hours.

Estimated Average Burden Per Respondent: 6½ minutes.

Frequency of Response: On occasion.
Estimated Number of Respondents:
31,400.

Dated: March 15, 2004. By direction of the Secretary.

### Loise Russell,

Director, Records Management Service.
[FR Doc. 04–6627 Filed 3–24–04; 8:45 am]
BILLING CODE 8320–01–P