

Mail: Docket Management Facility; U.S. Department of Transportation, 400 Seventh Street, SW., Nassif Building, PL-401, Washington, DC 20590-0001.

Hand Delivery: Room PL-401 on the plaza level of the Nassif Building, 400 Seventh Street, SW., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Instructions: You must include the agency name (Federal Transit Administration) and the docket number (FTA-2005-22428). You should submit two copies of your comments if you submit them by mail. If you wish to receive confirmation that FTA received your comments, you must include a self-addressed stamped postcard. Note that all comments received will be posted without change to the Department's Docket Management System (DMS) Web site located at <http://dms.dot.gov>. This means that is your comments includes any personal identifying information, such information will be made available to users of DMS.

FOR FURTHER INFORMATION CONTACT: Linda Lasley, Assistant Chief Counsel, Legislation and Regulations Division, Office of the Chief Counsel, Federal Transit Administration, 400 Seventh Street, SW., Room 9316, Washington, DC., 20590, (202) 366-4011 or Linda.Lasley@dot.gov

SUPPLEMENTARY INFORMATION:

1. Background

On August 10, 2005, President Bush signed into law the Safe, Accountable, Flexible, Efficient Transportation Equity Act of 2005—a Legacy for Users (SAFETEA-LU), which reauthorizes Federal transit, highway, and highway safety programs through September 30, 2009. That Act amends FTA's administrative procedures contained in 49 U.S.C. 5334. The amendment specifically states: "The Administrator of the Federal Transit Administration shall follow applicable rulemaking procedures under section 553 of title 5 before the Federal Transit Administration issues a statement that imposes a binding obligation on recipients of Federal assistance under this chapter." The amendment also defines a "binding obligation" as: "a substantive policy statement, rule, or guidance document issued by the Federal Transit Administration that grants rights, imposes obligations, produces significant effects on private interests, or effects a significant change in existing policy." In accordance with the above requirement, FTA announces in this notice our policy with respect to

documents that impose binding obligations.

A. Rulemaking

When FTA promulgates a "legislative" or legally binding rule, we will provide notice and an opportunity to comment as required by the Administrative Procedure Act (APA) and we will publish in the **Federal Register**. Rules that are designated as significant will be reviewed prior to publication in the **Federal Register** by the Office of the Secretary of Transportation and the Office of Management and Budget in accordance with Department of Transportation (DOT) policies and procedures and Executive Order 12866. In addition, when Congress authorizes FTA to establish a new program, we may issue a rule setting out the basic criteria for the new program.

Circulars, Guidance, and Policy Documents

We issue circulars, guidance documents or interpretations, and policy statements in connection with the administration of our grant programs. In certain instances, such documents grant rights to or impose obligations on grant recipients, produce significant effects on private interests or effect a significant change in existing policy. Before adopting such documents, we will provide notice and an opportunity for the public to comment. We will accomplish this by establishing a docket in the Department's Docket Management System and posting the entire document in the docket. We will then publish a notice in the **Federal Register** announcing the document's availability and the time period for providing public comment.

B. Other Information

Besides rules, circulars, policies, and guidance documents, FTA will often distribute material to assist grant recipients regarding specific topics. These documents have not and will not impose binding obligations on the public, and, therefore, will not be subject to the procedures for notice and comment set forth in section 5334(1) of Title 49. These documents will continue to be available on FTA's public Web site at <http://fta.dot.gov>.

Issued in Washington, DC, this 14th day of November 2005.

David B. Horner,

Acting Deputy Administrator.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Renewal Charter and Filing Letters for the IRS Advisory Committee on Tax Exempt and Government Entities

AGENCY: Internal Revenue Service (IRS); Tax Exempt and Government Entities Division.

ACTION: Notice of Renewal Charter and Filing Letters.

SUMMARY: In accordance with the Federal Advisory Committee Act, Public Law 92-462, a renewal charter has been filed for the IRS Advisory Committee on Tax Exempt and Government Entities (ACT). The renewal charter was filed on Aug. 5, 2005, with the Committee on Finance of the United States Senate, the Committee on Ways and Means of the U.S. House of Representatives, and the Library of Congress. The renewal charter and copies of these filing letters are attached.

SUPPLEMENTARY INFORMATION: The Advisory Committee on Tax Exempt and Government Entities (ACT), governed by the Federal Advisory Committee Act, Public Law 92-463, is an organized public forum for discussion of relevant employee plans, exempt organizations, tax-exempt bonds, and federal, state, local, and Indian tribal government issues between officials of the IRS and representatives of the above communities. The ACT also enables the IRS to receive regular input with respect to the development and implementation of IRS policy concerning these communities. ACT members present the interested public's observations about current or proposed IRS policies, programs, and procedures, as well as suggest improvements.

Dated: November 7, 2005.

Steven J. Pyrek,

Designated Federal Official, Tax Exempt and Government Entities Division, Internal Revenue Service.

Charter for the Advisory Committee on Tax Exempt and Government Entities of the Internal Revenue Service

This charter is being established and filed in accordance with the provisions of the Federal Advisory Committee Act, public Law 92-463, enacted October 6, 1972.

A. Official Title. The group's official title is the Advisory Committee on Tax Exempt and Government Entities (ACT).

B. Objective and Scope. The ACT is established to provide an organized public forum for discussion of relevant employee plans, exempt organizations, tax-exempt bond, and federal, state,

local and Indian tribal government issues between officials of the Internal Revenue Service (IRS) and representatives of the employee plans, exempt organizations, tax-exempt bond, and federal, state, local and Indian tribal government communities; and to enable the IRS to receive regular input with respect to the development and implementation of tax administration issues affecting those communities. The ACT members will present in an organized and constructive fashion the interested public's observations about current or proposed Tax Exempt and Government Entities Division programs and procedures and will suggest improvements. The ACT's role is especially important at this time due to its participation in the on-going IRS modernization and restructuring process.

The ACT is authorized to advise the Commissioner, Tax Exempt and Government Entities Division on employee plans, exempt organizations, tax-exempt bond, and federal, state, local and Indian tribal government issues. The Commissioner, Tax Exempt and Government Entities Division, or his or her functional successor, will assure that the size and operational representation of the ACT results in a balanced membership and includes representatives from the employee plans, exempt organizations, tax-exempt bond, and federal, state, local and Indian tribal government communities. Nominations will be solicited from professional and public interest groups, the IRS, the Department of the Treasury, Congress and the general public. ACT members are appointed by the Secretary of the Treasury upon recommendation of the Commissioner, Tax Exempt and Government Entities, and serve a term

of two years, with the possibility of renewal for an additional year of service, with the approval of the Commissioner, Tax Exempt and Government Entities Division.

C. *Time Period.* Due to the constant need for the IRS to receive advice on tax administration issues, the ACT is a continuing advisory committee that operates under a two-year charter.

D. *Authority and Reporting.* The establishment and operation of the ACT is based on the authority to administer the Internal Revenue laws conferred upon the Secretary of the Treasury by section 7802 of the Internal Revenue Code and delegated to the Commissioner of Internal Revenue. The ACT reports to the Commissioner, Tax Exempt and Government Entities or his or her functional successor.

E. *Support Services.* The IRS provides the necessary support services for ACT.

F. *Duties.* The ACT's duties are to research, analyze, consider and make recommendations on a wide range of tax administration issues relating to employee plans, exempt organizations, tax exempt bonds, and federal, state, local and Indian tribal governments.

G. *Annual Operating Cost.* The estimated annual operating costs are \$62,000 and 1 staff year. Annual operating costs include travel, staff salary, and representation fund operating expenses. Committee members are not paid for their time or service. Members will be reimbursed for their travel-related expenses to attend a public meeting and scheduled working meetings, in accordance with 5 U.S.C. 5703 (as for persons employed intermittently in government service). Except as expressly stated above, the Government shall not be responsible for any expenses incurred by or on behalf

of ACT members as a result of their application to, membership in, and activities on behalf of the ACT.

H. *Number and Frequency of Meetings.* The ACT will normally hold one 1-day public meeting, four 2-day working meetings, and an orientation session each year. Other meetings will be scheduled as necessary.

I. *Termination Date.* The termination date for the ACT is 2 years from the filing date stated in paragraph "J."

J. *Filing Date.* The date of filing of this charter is Aug. 5, 2005.

Approved:

Dated: June 21, 2005.

Mark W. Everson,

Commissioner of Internal Revenue.

Approved:

Dated: July 20, 2005.

Paul W. Curry,

Acting Assistant Secretary for Management.

Mr. Richard Yarnall

Federal Advisory Committee Desk

Anglo-American Acquisitions Division

Library of Congress

101 Independence Avenue, SE.

Washington, DC 20540-4172

Dear Mr. Yarnall:

Under the provisions of the Federal Advisory Committee Act, Public Law 92-463, I am filing the renewal charter for the Advisory Committee on Tax Exempt and Government Entities.

I have enclosed a copy of the renewal charter, along with copies of letters filing the renewal charter with the Committee on Finance of the United States Senate and the Committee on Ways and Means of the U.S. House of Representatives.

Sincerely,

Paul W. Curry,

Acting Assistant Secretary for Management.

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