

**DEPARTMENT OF TRANSPORTATION****Maritime Administration****Reports, Forms and Recordkeeping Requirements; Agency Information Collection Activity Under OMB Review**

**AGENCY:** Maritime Administration, DOT.

**ACTION:** Notice and request for comments.

**SUMMARY:** In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), this notice announces that the information collection abstracted below has been forwarded to the Office of Management and Budget (OMB) for review and comment. Described below is the nature of the information collection and its expected burden. The **Federal Register** notice with a 60-day comment period soliciting comments on the following collection was published in 65 FR 645, January 5, 2000. Comments were received and addressed by MARAD.

**DATES:** Comments must be submitted on or before May 22, 2000.

**FOR FURTHER INFORMATION CONTACT:** John T. Marquez, Jr., Office of the Chief Counsel, Maritime Administration, 400 Seventh Street, SW, Room 7228, Washington, DC 20590, telephone number 202-366-5320. Copies of this collection can also be obtained from that office.

**SUPPLEMENTARY INFORMATION:** Maritime Administration.

*Title of Collection:* "Eligibility of U.S.-Flag Vessels of 100 Feet or Greater In Registered Length to Obtain a Fishery Endorsement to the Vessel's Documentation".

*OMB Control Number:* 2133-NEW.

*Type of Request:* Approval of a new information collection.

*Affected Public:* Vessel Owners, Charterers, Mortgagees, Mortgage Trustees, and Vessel Managers of vessels of 100 feet or greater in registered length for which a fishery endorsement to the vessel's documentation is being sought.

*Form(s):* None.

*Abstract:* In accordance with the American Fisheries Act of 1998 (AFA), owners of vessels of 100 feet or greater in registered length who wish to obtain a fishery endorsement to the vessel's documentation will be required to file an Affidavit of United States Citizenship demonstrating that they comply with the requirements of section 2 of the Shipping Act of 1916, 46 App. U.S.C. 802. Other documentation to be submitted with the Affidavit includes a copy of the Articles of Incorporation, Bylaws or other comparable documents,

a description of any management agreements entered into with Non-Citizens, a certification that any management contracts with Non-Citizens do not convey control in a fishing vessel, fish processing vessel, or fish tender vessel to a Non-Citizen, and a copy of any time charters or voyage charters with Non-Citizens.

The information collection is necessary for MARAD to determine that a given vessel is owned and controlled by Citizens of the United States in accordance with the requirements of the AFA and, therefore, is eligible to be documented with a fishery endorsement to its documentation. The information may also be used to determine whether the vessel owner, charterer, processor or other entity has violated harvesting and processing caps imposed under section 210(e)(1) and (2) of the AFA, and whether there is a conflict with an international treaty or agreement that would result in an exemption from the requirements of the rule for a particular vessel owner or mortgagee.

*Annual Estimated Burden Hours:* 2950 hours.

**ADDRESSES:** Send comments to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street, NW, Washington, DC 20503, Attention MARAD Desk Officer.

*Comments Are Invited On:* Whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; the accuracy of the Department's estimate of the burden of the proposed information collection; ways to enhance the quality, utility and clarity of the information to be collected; and ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology. A comment to OMB is best assured of having its full effect if OMB receives it within 30 days of publication.

Dated: April 17, 2000.

**Edmund T. Sommer, Jr.,**

*Acting Secretary, Maritime Administration.*

[FR Doc. 00-9933 Filed 4-19-00; 8:45 am]

**BILLING CODE 4910-81-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review; Comment Request**

April 10, 2000.

The Department of 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 22, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1672.

*Regulation Project Number:* REG-209135-88 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* Certain Asset Transfers to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

*Description:* The regulation applies with respect to the net built-in gain of C corporation assets that become assets of a Regulated Investment Company (RIC) or Real Estate Investment Trust (REIT) by the qualification of a C corporation as a RIC or REIT or by the transfer of assets of a C corporation to a RIC or REIT in a carryover basis transaction. The regulation generally requires the corporation to recognize gain as if it had sold the assets at fair market value and immediately liquidated. The regulations permit the transferee RIC or REIT to elect, in lieu of liquidation treatment, to be subject to the rules of section 1374 of the Internal Revenue Code and the regulations thereunder. In order to obtain the benefit of a section 1374 election, the taxpayer is required to make a statement indicating that it elects to be subject to the rules of section 1374 and the regulations thereunder.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 50 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New

Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 00-9871 Filed 4-19-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 11, 2000.

The Department of 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 22, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0887.

*Form Number:* IRS Form 8281.

*Type of Review:* Extension.

*Title:* Information Return for Publicly Offered Original Issue Discount Instruments.

*Description:* Form 8281 is filed by the issuer of a publicly offered debt instrument having Original Issue Discount (OID). The information is used to update Publication 1212, "List of Original Issue Discount Instruments."

*Estimated Number of Respondents/Recordkeepers:* 500.

#### ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER

Recordkeeping .....	5 hr., 1 min.
Learning about the law or the form.	30 min.
Preparing, copying, assembling, and sending the form to the IRS.	37 min.

*Frequency of Response:* On occasion, Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 3,065 hours.

*OMB Number:* 1545-1518.

*Form Number:* IRS Form 5498-MSA.

*Type of Review:* Extension.

*Title:* MSA or Medicate+Choice MSA Information.

*Description:* Form 5498-MSA is used to report contributions to a medical savings account as set forth in section 220(h).

*Estimated Number of Respondents:* 16,442.

*Estimated Burden Hours Per*

*Respondent:* 10 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 6,988 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 13, 2000.

The Department of 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 22, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1605.

*Revenue Ruling Number:* Revenue Ruling 2000-8.

*Type of Review:* Extension.

*Title:* Negative Elections in Section 401(k) Plans.

*Description:* Revenue Ruling 2000-8 describes certain criteria that must be met before an employee's compensation can be reduced and contributed to an employer's section 401(k) plan in the absence of an affirmative election by the employee.

*Estimated Number of Respondents:* 1,500.

*Estimated Burden Hours Per Respondent:* 1 hour, 10 minutes.

*Frequency of Response:* On occasion, Annually.

*Estimated Total Reporting Burden:* 1,750 hours.

*OMB Number:* 1545-1673.

*Revenue Procedure Number:* Revenue Procedure 2000-16.

*Type of Review:* Extension.

*Title:* Employee Plans Compliance Resolution System.

*Description:* The information requested in this revenue procedure is required to enable the Commissioner, Tax Exempt and Government Entities Division of the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of these agreements and statements allows individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

*Estimated Number of Respondents/Recordkeepers:* 4,242.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 14 hours, 32 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 61,697 hours.

*OMB Number:* 1545-1674.

*Revenue Procedure Number:* Revenue Procedure 2000-20.

*Type of Review:* Extension.

*Title:* Master and Prototype Plans.

*Description:* The master and prototype revenue procedure sets forth the procedures for sponsors of master and prototype pension, profit-sharing and annuity plans to request an opinion letter from the Internal Revenue Service that the form of a master or prototype plan meets the requirements of section 40(a) of the Internal Revenue Code. The information requested in sections 5.14, 9.11, 12.02, 12.03, 15.02, 17.02, 18.06, 19.02 and 19.09 of the master and prototype procedure is in addition to the information required to be submitted with Forms 4461

(Application for Approval of Master or Prototype and Regional Prototype Defined Contribution Plan); 4461-A

(Application for Approval of Master or Prototype and Regional Prototype Defined Benefit Plan); and 4461-B

(Application for Approval of Master or Prototype Plan (Mass Submitter Adopting Sponsor)). The information is needed in order to enable the Employee Plans function of the Service's Tax Exempt and Government Entities Division to issue an opinion letter.

*Estimated Number of Respondents:* 266,530.

*Estimated Burden Hours Per Respondent:* 1 hour, 32 minutes.