

representative), Executive Director (CAPT Gusman) and Chairman (Tim Leitzell).

(2) Approval of the May 24, 2000 minutes.

(3) Status of dredging projects.

(4) Barge lanes.

(5) Facility mooring depths data collection.

(6) Presentation by the National Oceanic and Atmospheric Administration on an experimental nowcast/forecast system for Galveston Bay.

(7) New business.

*Working Committee Meeting.* The tentative agenda for the working committee meeting includes the following:

(1) Presentation by each work group of its accomplishments and plans for the future.

(2) Review and discuss the work completed by each work group.

Work groups were formed to examine the following issues: hurricane contingency plan, PORTS funding/TCOON operability, dredging and related issues, barge lanes, electronic navigation systems, port emergency communications committee/internet site, AtoN knockdowns, VTS radio frequency congestion. All work groups may not necessarily report out at this session. Further, work group reports may not necessarily include discussions on all issues within the particular work group's area of responsibility. All meetings are open to the public. Please note that the meetings may adjourn early if all business is finished. Members of the public may make oral presentations during either meeting.

#### Information on Services for the Handicapped

For information on facilities or services for the handicapped or to request special assistance at the meetings, contact the Executive Director as soon as possible.

Dated: June 29, 2000.

**Paul J. Pluta,**

*Rear Admiral, U.S. Coast Guard, Commander, Eighth Coast Guard District.*

[FR Doc. 00-17678 Filed 7-12-00; 8:45 am]

**BILLING CODE 4910-15-U**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 3, 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 August 14, 2000 to be assured of consideration.

#### INTERNAL REVENUE SERVICE (IRS)

*OMB Number:* 1545-0046.

*Form Number:* IRS Form 982.

*Type of Review:* Extension.

*Title:* Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

*Description:* Internal Revenue Code section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or a qualified farm indebtedness. Code section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

*Respondents:* Business or other for-profit, Individuals or households, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 1,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	5 hr., 18 min.
Learning about the law or the form.	2 hr., 44 min.
Preparing and sending the form to the IRS.	2 hr., 22 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 10,290 hours.

*OMB Number:* 1545-0059.

*Form Number:* IRS Form 4137.

*Type of Review:* Extension.

*Title:* Social Security and Medicare Tax on Unreported Tip Income.

*Description:* Section 3102 requires an employee who receives tips subject to Social Security and Medicare tax to compute tax due on these tips if the employee did not report them to his or her employer. The data is used to help verify that the Social Security and Medicare tax on tip income is correctly computed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 76,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	26 min.
Learning about the law or the form.	7 min.
Preparing the form ...	26 min.
Copying, assembling, and sending the form to the IRS.	20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 101,080 hours.

*OMB Number:* 1545-0062.

*Form Number:* IRS Form 3903.

*Type of Review:* Extension.

*Title:* Moving Expenses.

*Description:* Internal Revenue Code (IRC) section 217 requires itemization of various allowable moving expenses. Form 3903 is filed with Form 1040 by individuals claiming employment related moves. The data is used to help verify that the expenses are deductible and that the deduction is computed correctly.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 678,678.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	33 min.
Learning about the law or the form.	9 min.
Preparing the form ...	13 min.
Copying, assembling, and sending the form to the IRS.	14 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 773,693 hours.

*OMB Number:* 1545-0139.

*Form Number:* IRS Form 2106.

*Type of Review:* Revision.

*Title:* Employee Business Expenses.

*Description:* Internal Revenue Code (IRC) section 62 allows employees to deduct their business expenses to the extent of reimbursement in computing "Adjusted Gross Income". Expenses in excess of reimbursements are allowed as an itemized deduction. Unreimbursed meals and entertainment are allowed to the extent of 50% of the expense. Form 2106 is used to figure these expenses.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 762,514.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	2 hr., 11 min.
Learning about the law or the form.	26 min.

Preparing the form ...	14 min.
Copying, assembling, and sending the form to the IRS.	35 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 3,189,745 hours.  
*OMB Number:* 1545-0162.  
*Form Number:* IRS Form 4136.  
*Type of Review:* Extension.  
*Title:* Credit for Federal Tax Paid on Fuels.

*Description:* Internal Revenue Code (IRC) section 34 allows a credit for Federal excise tax for certain fuel uses. This form is used to figure the amount of the income tax credit. The data is used to verify the validity of the claim for the type of nontaxable or exempt use.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

*Estimated Number of Respondents/*  
*Recordkeepers:* 619,851.

*Estimated Burden Hours Per*  
*Respondent/Recordkeepers:*

Recordkeeping .....	16 hr., 29 min.
Learning about the law or the form.	6 min.
Preparing and send- ing the form to the IRS.	22 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 2,618,453 hours.  
*OMB Number:* 1545-0215.  
*Form Number:* IRS Forms 5712 and 5712-A.

*Type of Review:* Revision.  
*Title:* Election To Be Treated as a Possessions Corporation Under Section 936 (5712); and Election and Verification of the Cost Sharing or Profit Split Method Under Section 936(h)(5) (5712-A).

*Description:* Domestic corporations may elect to be treated as possessions corporations on Form 5712. This election allows the corporation to take a tax credit. Possession corporations may elect on Form 5712-A to share their taxable income with their affiliates under Internal Revenue Code section 936(h)(5). These forms are used by the IRS to ascertain corporations are entitled to the credit and if they may share their taxable income with their affiliates.

*Respondents:* Business or other for-profit, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents/*  
*Recordkeepers:* 2,600.

*Estimated Burden Hours Per*  
*Respondent/Recordkeeper:*

	Form 5712	Form 5712-A
Record-keeping.	4 hr., 32 min.	5 hr., 44 min.
Learning about the law or the form.	35 min. ....	1 hr., 0 min.
Preparing and sending the form to the IRS.	42 min. ....	1 hr., 8 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 20,258 hours  
*OMB Number:* 1545-0712.  
*Form Number:* IRS Form 6198.  
*Type of Review:* Extension.  
*Title:* At-Risk Limitations.  
*Description:* Internal Revenue Code (IRC) section 465 requires taxpayers to limit their at-risk loss to the lesser of the loss or their amount at risk. Form 6198 is used by taxpayers to determine their deductible loss and by IRS to verify the amount deducted.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

*Estimated Number of Respondents/*  
*Recordkeepers:* 185,167.  
*Estimated Burden Hours Per*  
*Respondent/Recordkeeper:*

Recordkeeping .....	1 hr., 12 min.
Learning about the law or the form.	1 hr., 0 min.
Preparing the form ...	1 hr., 26 min.
Copying, assembling, and sending the form to the IRS.	20 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 735,113 hours.  
*OMB Number:* 1545-0770.  
*Regulation Project Number:* FI-182-78 NPRM.

*Type of Review:* Extension.  
*Title:* Transfers of Securities Under Certain Agreements.

*Description:* Section 1058 of the Internal Revenue Code provides tax-free treatment for transfers of securities pursuant to a securities lending agreement. The agreement must be in writing and is used by the taxpayer, in a tax audit situation, to justify nonrecognition treatment of gain or loss on the exchange of the securities.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents:*  
11,742.

*Estimated Burden Hours Per*  
*Respondent:* 50 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:*  
9,781 hours.

*OMB Number:* 1545-1035.  
*Form Number:* IRS Form 8611.  
*Type of Review:* Extension.  
*Title:* Recapture of Low-Income Housing Credit.

*Description:* Internal Revenue Code (IRC) section 42 permits owners of residential rental projects providing low-income housing to claim a credit against their income tax. If the property is disposed of or it fails to meet certain requirements over a 15-year compliance period and a bond is not posted, the owner must recapture on Form 8611 part of the credit(s) taken in prior years.

*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents/*  
*Recordkeepers:* 1,200.

*Estimated Burden Hours Per*  
*Respondent/Recordkeeper:*

Recordkeeping .....	7 hr., 40 min.
Learning about the law or the form.	1 hr., 0 min.
Preparing and send- ing the form to the IRS.	1 hr., 11 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 10,855 hours.

*OMB Number:* 1545-1057.  
*Form Number:* IRS Form 8800.  
*Type of Review:* Extension.

*Title:* Application for Additional Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts.

*Description:* Form 8800 is used by partnerships, real estate mortgage investment conduits (REMICs), and by certain trusts to request an additional extension of time (up to 3 months) to file Form 1065, Form 1041, or Form 1066. Form 8800 contains data needed by the IRS to determine whether or not a taxpayer qualifies for such an extension.

*Respondents:* Business or other for-profit, Farms.

*Estimated Number of Respondents/*  
*Recordkeepers:* 20,000.

*Estimated Burden Hours Per*  
*Respondent/Recordkeeper:* 11 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 3,800 hours.

*OMB Number:* 1545-1163.  
*Form Number:* IRS Form 8822.  
*Type of Review:* Extension.  
*Title:* Change of Address.

*Description:* Form 8822 is used by taxpayers to notify the Internal Revenue Service that they have changed their home or business address or business location.

*Respondents:* Individuals or households, Business or other for-profit,

Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1,500,000.

*Estimated Burden Hours Per Respondent:* 16 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 387,501 hours.

*OMB Number:* 1545-1350.

*Form Number:* IRS Form 9465.

*Type of Review:* Extension.

*Title:* Installment Agreement Request.

*Description:* Form 9465 is used by the public to provide identifying account information and financial ability to enter into an installment agreement for the payment of taxes. The form is used by IRS to establish a payment plan for taxes owed to the Federal Government, if appropriate, and to inform taxpayers about the application fee and their financial responsibilities.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 760,000.

*Estimated Burden Hours Per Respondent:*

Learning about the law or the form.	17 min.
Preparing the form ...	26 min.
Copying, assembling, and sending the form to the IRS.	20 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 805,600 hours.

*OMB Number:* 1545-1441.

*Form Number:* IRS Form 2106-EZ.

*Type of Review:* Revision.

*Title:* Unreimbursed Employee Business Expenses.

*Description:* Internal Revenue Code (IRC) section 62 allows employees to deduct their business expenses to the extent of reimbursement in computing "Adjusted Gross Income". Expenses in excess of reimbursements are allowed as an itemized deduction. Unreimbursed meals and entertainment are allowed to the extent of 50% of the expense. Form 2106-EZ is used to figure these expenses.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 3,337,019.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	40 min.
Learning about the law or the form.	12 min.
Preparing the form ...	24 min.

Copying, assembling, and sending the form to the IRS.	20 min.
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*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 5,339,230 hours.

*OMB Number:* 1545-1442.

*Regulation Project Number:* PS-79-93 Final.

*Type of Review:* Extension.

*Title:* Grantor Trust Reporting Requirements.

*Description:* The information required by these regulations is used by the Internal Revenue Service to ensure that items of income, deduction, and credit of a trust treated as owned by the grantor or another person are properly reported.

*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents:* 1,840,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 920,000 hours.

*OMB Number:* 1545-1679.

*Form Number:* IRS Form 2031.

*Type of Review:* Extension.

*Title:* Revocation of Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.

*Description:* Form 2031 is used by certain individuals wishing to revoke their election to be exempt from social security coverage and self-employment taxes.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Learning about the law or the form.	11 min.
Preparing the form ...	11 min.
Copying, assembling, and sending the form to the IRS.	14 min.

*Frequency of Response:* Other (One-Time).

*Estimated Total Reporting/Recordkeeping Burden:* 3,000 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. 00-17686 Filed 7-12-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

**Surety Companies Acceptable on Federal Bonds—Terminations: Allstate Insurance Company, Continental Western Insurance Company, Dairyland Insurance Company, Economy Fire & Casualty Company, First Excess and Reinsurance Corporation, First Financial Insurance Company, National Reinsurance Corporation, Navigators Insurance Company, Northbrook Property and Casualty Insurance Company, Security National Insurance Company, TIG Insurance Company of Michigan, TIG Premier Insurance Company, Tri-State Insurance Company of Minnesota, Trinity Universal Insurance Company of Kansas, Inc., Risk Capital Reinsurance Company**

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 26 to the Treasury Department Circular 570; 1999 Revision, published July 1, 1999, at 64 FR 35864.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-6775.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given that the Certificate of Authority issued by the Treasury to the above named Companies, under the United States Code, Title 31, Sections 9304-9308, to qualify as an acceptable surety on Federal bonds was terminated effective June 30, 2000.

The Companies were last listed as acceptable sureties on Federal bonds at 64 FR starting on page 35864, July 1, 1999.

With respect to any bonds currently in force with above listed companies, bond-approving officers may let such bonds run to expiration and need not secure new bonds. However, no new bonds should be accepted from these companies. In addition, bonds that are continuous in nature should not be renewed.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570/index.html>. A hard copy may be purchased from the Government