

statement to the payor. Any transaction which must be reported under Title 31 on Form 4789 is exempted from reporting the same transaction on Form 8300.

*Respondents:* Business or other for-profit, farms, Federal Government.  
*Estimated Number of Respondents/Recordkeepers:* 46,800.  
*Estimated Burden Hours per Respondent/Recordkeeper:* 21 minutes.  
*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 63,539 hours.  
*OMB Number:* 1545-1225.  
*Form Number:* IRS Form 5310-A.  
*Type of Review:* Extension.  
*Title:* Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.  
*Description:* Plan administrators are required to notify IRS of any plan mergers, consolidations, spinoffs, or

transfer of plan assets or liabilities to another plan. Employers are required to notify IRS of separate lines of business for their deferred compensation plans. Form 5310-A is used to make these notifications.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 15,000.  
*Estimated Burden Hours per Respondent/Recordkeeper:*

	Recordkeeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Part I .....	1 hr., 26 min .....	1 hr., 35 min .....	1 hr., 41 min.
Part II .....	3 hr., 50 min .....	12 min .....	16 min.
Part III .....	4 hr., 32 min .....	35 min .....	42 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 142,800 hours.  
*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.  
*OMB Reviewer:* Alexander T. Hunt, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503; (202) 395-7860.

**Lois K. Holland,**  
*Departmental Reports Management Officer.*  
 [FR Doc. 00-7867 Filed 3-29-00; 8:45 am].  
**BILLING CODE 4830-01-U.**

Lebanon  
 Libya  
 Oman  
 Qatar  
 Saudi Arabia  
 Syria  
 United Arab Emirates  
 Yemen, Republic of  
 Dated: March 23, 2000.  
**Philip West,**  
*International Tax Counsel (Tax Policy).*  
 [FR Doc. 00-7808 Filed 3-29-00; 8:45 am]  
**BILLING CODE 4810-25-M**

U.S. Customs Service, at (202) 927-3296.  
**SUPPLEMENTARY INFORMATION:**  
**Background**  
 The vision of the Automated Commercial Environment (ACE) is to establish a Trade Compliance Process that achieves high levels of compliance and reduces the cycle time required for imports to clear Customs. The National Customs Automation Program Prototype (NCAP/P) is the prototype for the first implementation of this automated process.

**DEPARTMENT OF THE TREASURY**

**Office of the Secretary**

**List of Countries Requiring Cooperation With an International Boycott**

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

- Bahrain
- Iraq
- Kuwait

**DEPARTMENT OF THE TREASURY**

**Customs Service**

**Continuation of the National Customs Automation Program Prototype**

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** General notice.

**SUMMARY:** This document announces that funding has been made available to Customs for the continued operation of the National Customs Automation Program Prototype (NCAP/P). Consequently, notwithstanding publication of a recent notice announcing a scheduled termination of the NCAP/P due to a cessation of funding, funds have been made available and therefore the NCAP/P has remained in operation. The NCAP/P will continue to operate for the previously approved participants as long as funding remains available. Customs is no longer accepting new applications for participation in NCAP/P.

**FOR FURTHER INFORMATION CONTACT:** Keith Fleming, U.S. Customs Service, at (202) 927-1049, or Virginia Noordewier,

On March 27, 1997, Customs published a notice in the **Federal Register** (62 FR 14731) announcing its intention to implement the NCAP/P on a test basis; on August 21, 1998, Customs published in the **Federal Register** (63 FR 44949) a notice which modified the test with updated procedures and which replaced the previous notice. On October 15, 1998, Customs also published in the **Federal Register** (63 FR 55426) a notice announcing the proposed expansion of the prototype to five additional ports of entry.

The NCAP/P plan called for a four-stage implementation of new cargo processing features over a period of up to three years. The NCAP/P commenced on April 27, 1998, with the implementation of the cargo release stage. On October 13, 1998, Customs implemented the second stage which provided for cargo release with examination. On February 10, 2000, Customs published a notice in the **Federal Register** (65 FR 6688) advising the public that, due to the cessation of necessary funding, the NCAP/P would conclude 30 days after publication of the notice and that, from that day