

SUMMARY: As authorized by Public Law 105-383, the Secretary of Transportation, as represented by the Maritime Administration (MARAD), is authorized to grant waivers of the U.S. build requirement of the coastwise laws under certain circumstances. A request for such a waiver has been received by MARAD. The vessel, and a description of the proposed service, is listed below. Interested parties may comment on the effect this action may have on U.S. vessel builders or businesses in the U.S. that use U.S.-flag vessels. If MARAD determines that in accordance with Pub. L. 105-383 and MARAD's regulations at 46 CFR 388 (65 FR 6905; February 11, 2000) that the issuance of the waiver will have an unduly adverse effect on a U.S.-vessel builder or a business that uses U.S.-flag vessels, a waiver will not be granted.

DATES: Submit comments on or before May 8, 2000.

ADDRESSES: Comments should refer to docket number MARAD-2000-7166. Written comments may be submitted by hand or by mail to the Docket Clerk, U.S. DOT Dockets, Room PL-401, Department of Transportation, 400 7th St., SW, Washington, DC 20590-0001. You may also send comments electronically via the Internet at <http://dmses.dot.gov/submit/>. All comments will become part of this docket and will be available for inspection and copying at the above address between 10 a.m. and 5 p.m., E.T., Monday through Friday, except federal holidays. An electronic version of this document and all documents entered into this docket is available on the World Wide Web at <http://dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: Michael Hokana, U.S. Department of Transportation, Maritime Administration, MAR 832 Room 7201, 400 Seventh Street, SW, Washington, DC 20590. Telephone 202-366-0760.

SUPPLEMENTARY INFORMATION: Title V of Pub. L. 105-383 provides authority to the Secretary of Transportation to administratively waive the U.S.-build requirements of the Jones Act, and other statutes, for small commercial passenger vessels (less than 12 passengers). This authority has been delegated to the Maritime Administration per 49 CFR 1.66, Delegations to the Maritime Administrator, as amended. By this notice, MARAD is publishing information on a vessel for which a request for a U.S.-build waiver has been received, and for which MARAD requests comments from interested parties. Comments should refer to the docket number of this notice and the vessel name in order for MARAD to

properly consider the comments. Comments should also state the commentor's interest in the waiver application, and address the waiver criteria given in § 388.4 of MARAD's regulations at 46 CFR part 388.

Vessel Proposed for Waiver of the U.S.-Build Requirement

(1) Name of vessel and owner for which waiver is requested:

Name of vessel: HAGGAI Owner: Jeffrey White

(2) Size, capacity and tonnage of vessel: According to the Applicant "HAGGAI is 33.5 feet long with a breadth of 11.7 feet and a depth of 6.2 feet. Her gross tonnage is 13 tons. Tonnage was measured pursuant to 46 U.S.C. 14502 specifications."

(3) Intended use for vessel, including geographic region of intended operation and trade. According to the applicant: "I intend to use this vessel to conduct evening, 1-day, or weekend charters which will simply involve sunset viewing, exploring local harbors and islands, and occasionally trolling a fishing line. It is not my intention to conduct a fishing charter business. The region in which I would like to operate is the coastal waters of Massachusetts, specifically between Gloucester and Boston."

(4) Date and place of construction and (if applicable) rebuilding. Date of construction: 1979, place of construction: Taiwan, Republic of China.

(5) A statement on the impact this waiver will have on other commercial passenger vessel operators. According to the applicant: "Considering the type of activities I intend to conduct, and the area in which I intend to conduct them, I am confident that if this waiver is granted it will have no adverse effects upon commercial passenger vessel operators. The vessels operating in my area are: large whale watch vessels, commercial fishing vessels, large fishing charter vessels, and sport-fishing charter vessels."

(6) A statement on the impact this waiver will have on U.S. shipyards. According to the applicant: "The granting of this waiver will not affect the business of U.S. shipbuilders adversely. Ultimately, not granting this waiver will however, because it is my intention to start my operation using HAGGAI and use the profits to help fund the eventual purchase of a U.S. built sailing vessel to conduct my business. Considering the activities I plan to pursue, a U.S. built sailing vessel would best suit my needs, however, my current financial situation is impeding my goal. I see the use of

HAGGAI to begin this endeavor as my only viable option. As stated, the granting of this waiver will have only a positive affect on U.S. shipbuilders. To my knowledge, there is no business operating in my area which will be affected by the granting of this waiver."

Dated: March 31, 2000.

By Order of the Maritime Administrator.

Joel C. Richard,

Secretary, Maritime Administration.

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BILLING CODE 4910-81-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 28, 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 8, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1671.

Regulation Project Number: REG-209709-94 Final.

Type of Review: Extension.

Title: Amortization of Intangible Property.

Description: The information is required by the IRS to aid it in administering the law and to implement the election provided by section 197(f)(9)(B) of the Internal Revenue Code. The information will be used to verify that a taxpayer is properly reporting its amortization and income taxes.

Estimated Number of Respondents: 500.

Estimated Burden Hours Per Respondent: 3 hours.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 1,500 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. 00-8417 Filed 4-5-00; 8:45 am]
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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 28, 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 8, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0714.
Form Number: IRS Forms 8027 and 8027-T.
Type of Review: Extension.
Title: Employer's Annual Information Return of Tip Income and Allocated Tips (Form 8027); and Transmittal of

Employer's Annual Information Return of Tip Income and Allocated Tips (Form 8027-T).

Description: To help IRS in its examination of return filed by tipped employees, large food or beverage establishments are required to report annually information concerning food or beverage operations receipts, tips reported by employees, and in certain cases, the employer must allocate tips to certain employees.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, State, Local or Tribal Government

Estimated Number of Respondents/Recordkeepers: 52,050.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing, and sending the form to the IRS
8027	5 hr., 59 min	53 min	1 hr., 2 min.
8027-T	43 min	0 min	1 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 392,986 hours.

OMB Number: 1545-1666.
Regulation Project Number: REG-116048-99 NPRM and Temporary.

Type of Review: Extension.
Title: Stock Transfer Rules, Supplemental Rules.

Description: These regulations provide rules governing income recognition upon the occurrence of a section 367(b) transaction. Specifically, they provide certain elections for a taxpayer to limit its income inclusion.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents: 20.

Estimated Burden Hours Per Respondent: 4 hours, 15 minutes.

Frequency of Response: Annually.
Estimated Total Reporting Burden: 85 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. 00-8418 Filed 4-5-00; 8:45 am]
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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 30, 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 8, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0166.
Form Number: IRS Form 4255.
Type of Review: Extension.
Title: Recapture of Investment Credit.
Description: Internal Revenue Code (IRC) section 50(a) and Regulation section 1.47 require that taxpayers attach a statement to their return showing the computation of the recapture tax when investment credit property is disposed of before the end of the recapture period used in the original computation of the investment credit.

Estimated Number of Respondents/Recordkeepers: 20,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—6 hr., 28 min.
 Learning about the law or the form—1 hr., 35 min.
 Preparing, copying, assembling, and sending the form to the IRS—1 hr., 46 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 196,400 hours.

OMB Number: 1545-0233.
Form Number: IRS Form 7004.

Type of Review: Extension.
Title: Application for Automatic Extension of Time to File Corporation Income Tax Return.

Description: Form 7004 is used by corporations and certain non-profit institutions to request an automatic 6-month extension of time to file their income tax returns. The information is needed by IRS to determine whether Form 7004 was timely filed so as not to impose a late filing penalty in error and also to insure that a proper amount of tax was computed and deposited.

Estimated Number of Respondents/Recordkeepers: 1,097,748.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—5 hr., 44 min.
 Learning about the law or the form—1 hr., 22 min.
 Preparing the form—2 hr., 27 min.
 Copying, assembling, and sending the form to the IRS—16 min.

Frequency of Response: Annually.