

marking statute (section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304)).

The preamble portion of T.D. 00-15 contained a discussion of the public comments solicited in response to the published proposal, including comments on whether a delayed effective date for the final Customs interpretation should be employed, consistent with the principle set forth in *National Juice Products Association v. United States*, 628 F.Supp. 978 (CIT 1986). One commenter argued in favor of a one-year delayed effective date period on the basis that the change proposed by Customs would be drastic for pipe fitting and flange producers because it would require the purchase and installation of new machinery. In response, Customs first noted that when the marking rules were adopted, importations from NAFTA countries became subject to a marking requirement and those importers were able to make these changes in far less than a one-year period. Although Customs specifically rejected the suggested one-year delay as not being necessary based on prior experience with other changes in country of origin marking regimes, Customs nevertheless agreed that a delayed effective date period would be appropriate. Accordingly, Customs stated in T.D. 00-15 that although Customs would require that all pipe fittings and flanges produced in the United States from imported forgings be marked with the country of origin of the imported forging, Customs would make the change effective 90 days after publication of the notice in the **Federal Register**, except in the case of a ruling subject to the procedure specified in 19 U.S.C. 1625. The final interpretation set forth in T.D. 00-15 therefore was published with a delayed effective date of June 12, 2000.

Customs has received a request on behalf of several companies seeking a further delay in the effective date of the notice. The request claims that these companies would suffer irreparable harm if the June 12, 2000, effective date set forth in T.D. 00-15 were not extended, because they are unable to comply with the marking requirements by that date. Customs believes based on this representation that it would be reasonable in the case of pipe fittings and flanges to provide up to 6 months from the March 14, 2000, publication of the final interpretation for producers and importers to conform to the new standard. Accordingly, Customs is modifying the effective date set forth in T.D. 00-15 in order to extend the

delayed effective date period by an additional 90 days.

Extension of Delayed Effective Date Period

Based on the above, in T.D. 00-15 published in the **Federal Register** on March 14, 2000, at 65 FR 13827, under the Effective Date caption the date "June 12, 2000" is revised to read "September 11, 2000".

Approved: June 2, 2000.

Raymond W. Kelly,

Commissioner of Customs.

John P. Simpson,

Deputy Assistant Secretary of the Treasury.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1120-W

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 1120-W, Estimated Tax for Corporations.

DATES: Written comments should be received on or before August 7, 2000 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Estimated Tax for Corporations.

OMB Number: 1545-0975.

Form Number: 1120-W.

Abstract: Under section 6655 of the Internal Revenue Code, a corporation with an income tax liability of \$500 or more must make four required

installments of estimated tax during the tax year or be subject to a penalty for failure to pay estimated income tax. Form 1120-W is used by corporations to compute their estimated income tax and the amount of each required installment.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 900,000.

Estimated Time Per Respondent: 11 hrs., 1 min.

Estimated Total Annual Burden Hours: 9,910,661.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 31, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

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