

- Protests against decisions of the Customs Service under 19 U.S.C. 1514;
- Petitions for refunds of Customs duties or corrections of errors requiring reliquidation pursuant to 19 U.S.C. 1520(c);
- Claims for refunds of Customs duties when duty-free treatment was not claimed at the time of entry under NAFTA pursuant to 19 U.S.C. 1520(d); and
- Interventions in an importer's protest by an exporter or producer of merchandise from a country that is a party to the North American Free Trade Agreement under § 181.115 of the Customs Regulations.

In addition, the system allows amendments and addenda after the initial filing to:

- Apply for further review of a protest (if not requested at time of initial filing);
- Assert additional claims or challenge an additional decision;
- Submit alternative claims and additional grounds or arguments;
- Request review of denial of further review of a protest;
- Request accelerated disposition of a protest;
- Request that the denial of a protest be voided; and
- Withdraw the protest or petition or claim or intervention.

All of the above actions may be transmitted to Customs from a remote location anywhere in the United States. Filers receive notification of all review events, including the final decision, electronically. Additionally, filers may query their submissions at any time and share access to those records with designated third parties. The query function provides the filer the option of receiving either an abbreviated status report (recap) on the protest, petition, claim or intervention, or a complete copy (full file) of the protest, petition, claim or intervention record. The shared access feature allows third parties to query protest records and to submit amendments and addenda.

The Client Representative Branch of the Office of Information and Technology will continue to market electronic protest to all interested parties. The Commercial Systems Branch of the Office of Information and Technology will continue to work with vendors and filers in development, test and implementation of their software for electronic protest. The Commercial Compliance Division of the Office of Field Operations will continue to respond to operational and procedural questions and issues. Customs remains open to comments and suggestions from the international trade community regarding the design, conduct, and

procedures of the electronic protest program.

Dated: June 19, 2000.

**John H. Heinrich,**

*Acting Assistant Commissioner, Office of Field Operations.*

[FR Doc. 00-15875 Filed 6-22-00; 8:45 am]

**BILLING CODE 4820-02-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request For Form 8853

**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 8853, Medical Savings Accounts and Long-Term Care Insurance Contracts.

**DATES:** Written comments should be received on or before August 22, 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:* Medical Savings Accounts and Long-Term Care Insurance Contracts.

*OMB Number:* 1545-1561.

*Form Number:* 8853.

*Abstract:* This form is used by individuals to report general information about their medical savings accounts (MSAs), to figure their MSA deductions, and to figure their taxable distributions from MSAs. The form is also used to report taxable payments from long-term care (LTC) contracts.

*Current Actions:* Part I of Section A, General Information, was deleted because it is no longer needed. Section 301(k) of the Health Insurance Portability and Accountability Act of

1996 required collection of the information requested in Part I only from returns filed before 2001. On page 5 of the instructions, a worksheet was added to figure the amount of any additional 50% tax on distributions from a Medicare+Choice MSA. I.R.C. § 138(c)(2) provides that the amount of any additional tax is affected by the value of the MSA on December 31 of the prior year. Because 1999 was the first year for making contributions to Medicare+Choice MSAs, 2000 is the first year in which the I.R.C. § 138(c)(2) limitation applies.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 36,000.

*Estimated Time Per Respondent:* 1 hour, 44 minutes.

*Estimated Total Annual Burden Hours:* 62,605.

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 of 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: June 16, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 00-15868 Filed 6-22-00; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[FI-255-82]

#### Proposed Collection; Comment Request for Regulation Project

**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 an existing notice of proposed rulemaking and temporary regulations, FI-255-82 (TD 7852), Registration Requirements With Respect to Debt Obligations (§ 1.149-1(c)(4)).

**DATES:** Written comments should be received on or before August 22, 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 regulation should be directed to Larnice Mack, (202) 622-3179, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Registration Requirements With Respect to Debt Obligations.

*OMB Number:* 1545-0945.

*Regulation Project Number:* FI-255-82.

*Abstract:* These regulations require an issuer of a registration-required obligation and any person holding the obligation as a nominee or custodian on behalf of another to maintain ownership records in a manner which will permit examination by the Internal Revenue Service in connection with enforcement of the Internal Revenue laws.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Business or other for-profit organizations and, state, local or tribal governments.

*Estimated Number of Recordkeepers:* 50,000.

*Estimated Time Per Recordkeeper:* 1 hour.

*Estimated Total Annual Burden Hours:* 50,000.

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: June 16, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 00-15869 Filed 6-22-00; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1099-MISC

**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 1099-MISC, Miscellaneous Income.

**DATES:** Written comments should be received on or before August 22, 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 Larnice Mack, (202) 622-3179, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Miscellaneous Income.

*OMB Number:* 1545-0115.

*Form Number:* 1099-MISC.

*Abstract:* Form 1099-MISC is used by payers to report payments of \$600 or more of rents, prizes and awards, medical and health care payments, nonemployee compensation, and crop insurance proceeds, \$10 or more of royalties, any amount of fishing boat proceeds, certain substitute payments, golden parachute payments, and an indication of direct sales of \$5,000 or more.

*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, individuals or households, not-for-profit institutions, farms, Federal government, and state, local or tribal governments.

*Estimated Number of Respondents:* 77,317,951.

*Estimated Time Per Respondent:* 14 min.

*Estimated Total Annual Burden Hours:* 17,783,128.

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.