

*SSA Match 1021:* SSA will match OPM's civil service benefit and payment data with SSA's records of beneficiaries receiving Social Security spouse's benefits which are subject to reduction under the Social Security Act when the beneficiary is also receiving a government pension based on employment not covered under that Act. SSA will match the OPM data to verify information provided (or identify such information that should have been provided) by the SSA beneficiary at the time of initially applying for Social Security benefits and on a continuing basis to ensure that any reduction in Social Security benefits is based on the current pension amount.

#### *C. Authority for Conducting the Matching Program*

*SSA Match 1005:* Section 1631(e)(1)(B) and (f) of the Social Security Act (42 U.S.C. 1383 (e)(1)(B) and (f)) for the SSI program; 42 U.S.C. 1001-1013 for the SVB program.

*SSA Match 1019:* Section 224 of the Social Security Act (42 U.S.C. 424a).

*SSA Match 1020:* Sections 215 (a)(7) and 215 (d)(3) of the Social Security Act (42 U.S.C. 415 (a)(7) and 415 (d)(3)).

*SSA Match 1021:* Section 202 (b)(4)(A), (c)(2)(A), (e)(7)(A), (f)(2)(A), and (g)(4)(A) of the Social Security Act (42 U.S.C. 402 (b)(4)(A), (c)(2)(A), (e)(7)(A), (f)(2)(A) and (g)(4)(A)).

#### *D. Categories of Records and Individuals Covered by the Match*

OPM will provide SSA with an electronic file extracted from OPM's Annuity and Survivor Master File. The extracted file will contain information about each new annuitant and annuitants whose pension amount has changed. Each record on the OPM file will be matched to SSA's Master Beneficiary Record or Supplemental Security Income and Special Veterans' Benefits Record for the purposes described above in Section B.

#### *E. Inclusive Dates of the Match*

The matching program shall become effective upon the signing of the agreement by both parties to the agreement and approval of the agreement by the Data Integrity Boards of the respective agencies, but no sooner than 40 days after notice of this matching program is sent to Congress and the Office of Management and Budget or 30 days after publication of this notice in the **Federal Register**, whichever is later. The matching program will continue for 18 months from the effective date and may be

extended for an additional 12 months thereafter, if certain conditions are met.

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## OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE

### Generalized System of Preferences (GSP); Worker Rights; Deadline for Submitting Public Comment on Withdrawal of Duty-Free Treatment of Certain Products Imported From Swaziland

**AGENCY:** Office of the United States Trade Representative (USTR).

**ACTION:** Notice of request for public comment.

**SUMMARY:** This notice informs the public that because Swaziland has not taken sufficient steps to provide internationally recognized worker rights, the U.S. Government is preparing to withdraw duty-free treatment accorded to imports from Swaziland under the U.S. Generalized System of Preferences (GSP) and sets forth the deadline for submitting public comments. All GSP eligible products imported from Swaziland would be affected.

**FOR FURTHER INFORMATION CONTACT:** GSP Subcommittee, Office of the United States Trade Representative, 600 17th Street, NW, Room 518, Washington, DC 20508 (Tel. 202/395-6971). Public versions of all documents relating to this review may be seen by appointment in the USTR public Reading Room between 9:30-12 a.m. and 1-4 p.m. (Tel. 202/395-6186).

**SUPPLEMENTARY INFORMATION:** The GSP program is authorized pursuant to Title V of the Trade Act of 1974, as amended ("the Trade Act") (19 U.S.C. 2461 *et seq.*). The GSP program grants duty-free treatment to designated eligible articles that are imported from designated beneficiary developing countries. Once granted, GSP benefits may be withdrawn, suspended or limited by the President with respect to any article or with respect to any country. In making this determination, the President must consider several factors, one of which is whether or not such country has taken or is taking steps to afford to workers in that country (including any designated zone in that country) internationally recognized worker rights (19 U.S.C. 2462(c)(7)). Swaziland is a beneficiary of the GSP program. In 1999, nearly all imports from Swaziland benefitted from GSP.

The American Federation of Labor and Congress of Industrial Organizations filed a petition from USTR in February 1997 contending that Swaziland was not providing internationally recognized worker rights, particularly the rights to associate and bargain collectively. The Trade Policy Staff Committee (TPSC) agreed.

Subsequently, with encouragement from the United States and technical assistance from the International Labor Organization (ILO), Swaziland developed new industrial relations legislation consistent with internationally recognized worker rights. After the Swaziland legislature adopted the new law, however, the legislation was modified in a manner that makes it inconsistent with ILO conventions on the rights to associate and bargain collectively. Swaziland has not put the modified legislation into effect.

Swaziland's enactment of ILO inconsistent legislation has led the TPSC to conclude that Swaziland has made no appreciable progress toward affording internationally recognized worker rights. As a result, the TPSC is seeking public comment on the impact of suspending duty-free treatment for articles imported from Swaziland.

### Opportunities for Public Comment and Inspection of Comments

The GSP Subcommittee of the TPSC invites comments in support of, or in opposition to, withdrawal of duty-free treatment on imports from Swaziland under the GSP program. The deadline for submissions is 5 PM on Friday, September 29, 2000.

Comments must be submitted in 15 copies, in English, to the Chairman of the GSP Subcommittee, Trade Policy Staff Committee, 600 17th Street, NW., Room 513, Washington, DC 20508. Information and comments will be subject to public inspection by appointment with the staff of the USTR Public Reading Room, except for information granted "business confidential" status pursuant to 15 CFR 2003.6 and 2007.7. If the document contains business confidential information, 15 copies of a nonconfidential version of the submission along with 15 copies of the confidential version must be submitted. The business confidential version of the submission should be clearly marked "Submitted in Confidence" at the top and bottom of each and every page of the document. A nonconfidential summary of the business confidential information must be included with the business confidential submission, along

with a written explanation of why the business confidential material should be protected. The version which does not contain business confidential information (the public version) should also be clearly marked at the top and bottom of each and every page (either "public version" or "non-confidential"). Submissions should comply with 15 CFR Part 2007, including sections 2007.0, and 2007.1.

**Don Rosenbaum,**

Assistant U.S. Trade Representative for Trade and Development.

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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

August 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 October 6, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0098.

*Form Number:* IRS Form 1045.

*Type of Review:* Extension.

*Title:* Application for Tentative Refund.

*Description:* Form 1045 is used by individuals, estates, and trusts to apply for a quick refund of taxes due to carryback of a net operating loss, unused general business credit, or claim of right adjustment under section 1351(b). The information obtained is used to determine the validity of the application.

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

*Estimated Number of Respondents/Recordkeepers:* 65,220.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	4 hr., 9 min. 46 min.
Learning about the law or the form .....	
Preparing the form .....	6 hr., 44 min.
Copying, assembling, and sending the form to the IRS .....	1 hr., 3 min.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 828,947 hours.

*OMB Number:* 1545-0123.

*Form Number:* IRS Form 1120, Schedule D (Form 1120), Schedule H

(Form 1120), Schedule N (Form 1120) and Schedule PH (Form 1120).

*Type of Review:* Revision.

*Title:* U.S. Corporation Income Tax Return (Form 1120); Capital Gains and Losses (Schedule D); Section 280H Limitations for a Personal Service Corporation (PSC) (Schedule H); Foreign Operations of U.S. Corporations (Schedule H); and U.S. Personal Holding Company (PHC) Tax (Schedule PH).

*Description:* Form 1120 is used by corporations to compute their taxable income and tax liability. Schedule D (Form 1120) is used by corporations to report gains and losses from the sale of capital assets. Schedule PH (Form 1120) is used by personal holding companies to figure the personal holding company tax under section 541. Schedule H (Form 1120) is used by personal service corporations to determine if they have met the minimum distribution requirements of section 280H. Schedule N (Form 1120) is used by corporations that have assets in or business operations in a foreign country or a U.S. possession. The IRS uses these forms to determine whether corporations have correctly computed their tax liability.

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

*Estimated Number of Respondents/Recordkeepers:* 2,462,931.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form/Schedule	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1120 .....	70 hr., 47 min. ....	41 hr., 50 min. ....	72 hr., 45 min. ....	8 hr., 2 min.
1120-A .....	44 hr., 14 min. ....	23 hr., 33 min. ....	41 hr., 7 min. ....	4 hr., 34 min.
Sch. D (1120) .....	7 hr., 10 min. ....	4 hr., 16 min. ....	6 hr., 16 min. ....	32 min.
Sch. H (1120) .....	5 hr., 58 min. ....	35 min. ....	43 min. ....	0 min.
Sch. N (1120) .....	2 hr., 52 min. ....	45 min. ....	1 hr., 46 min. ....	16 min.
Sch. PH (1120) .....	15 hr., 18 min. ....	6 hr., 12 min. ....	8 hr., 35 min. ....	32 min.

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 484,502,671 hours.

*OMB Number:* 1545-0935.

*Form Number:* IRS Form 1120-FSC and Schedule P (1120-FSC).

*Type of Review:* Revision.

*Title:* U.S. Income Tax Return of a Foreign Sales Corporation (Form 1120-

FSC); and Transfer Price or Commission (Schedule P).

*Description:* Form 1120-FSC is filed by foreign sales corporations that have elected to be FSCs or small FSCs. The FSC uses Form 1120-FSC to report income and expenses and to figure its tax liability. IRS uses Form 1120-FSC and Schedule P (Form 1120-FSC) to determine whether the FSC has

correctly reported its income and expenses and figured its tax liability correctly.

*Respondents:* Business or other for-profit.

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

*Estimated Burden Hours Per Respondent/Recordkeeper:*

	1120-FSC	Schedule P (1120-FSC)
Recordkeeping .....	93 hr., 59 min. ....	9 hr., 48 min.
Learning about the law or the form .....	18 hr., 30 min. ....	1 hr., 29 min.
Preparing and sending the form to the IRS .....	36 hr., 24 min. ....	1 hr., 43 min.