

programming changes have to be made to the Automated Commercial System (ACS) which would have an impact on the expansion. These ACS programming changes are scheduled to begin in March of 2000.

This document announces that Customs is extending the test of the quota preprocessing prototype at the ports where testing is already underway until the end of 2000. Those ports are: the port of Los Angeles; the port of New York/Newark; JFK Airport; and Los Angeles International Airport. Anyone interested in participating in the test should refer to the test notice published in the July 24, 1998 **Federal Register** for eligibility and application information. Any expansion of the parameters of the test will be the subject of a future **Federal Register** notice.

Dated: January 3, 2000.

**Elizabeth G. Durant,**

*Acting Assistant Commissioner, Office of Field Operation.*

[FR Doc. 00-266 Filed 1-5-00; 8:45 am]

BILLING CODE 4820-02-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request Forms 5310 and 6088

**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 5310, Application for Determination for Terminating Plan, and Form 6088, Distributable Benefits from Employee Pension Benefit Plans.

**DATES:** Written comments should be received on or before March 6, 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(s) 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:** Form 5310, Application for Determination for Terminating Plan, and Form 6088, Distributable Benefits from Employee Pension Benefit Plans.

**OMB Number:** 1545-0202.

**Form Number:** Forms 5310 and 6088.

**Abstract:** Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. Form 5310 is used to request an IRS determination letter about the plan's qualification status (qualified or non-qualified) under Internal Revenue Code section 401(a). Form 6088 is used to show the amounts of distributable benefits to participants in the plan.

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

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

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Responses:** 30,000.

**Estimated Time Per Response:** 37 hours, 56 minutes.

**Estimated Total Annual Burden Hours:** 1,138,050.

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: December 28, 1999.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-276 Filed 1-5-00; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8508

**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 8508, Request for Waiver From Filing Information Returns on Magnetic Media.

**DATES:** Written comments should be received on or before March 6, 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(s) 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:** Request for Waiver From Filing Information Returns on Magnetic Media.

**OMB Number:** 1545-0957.

**Form Number:** 8508.

**Abstract:** Certain filers of information returns are required by law to file on magnetic media. In some instances, waivers from this requirement are necessary and justified. Form 8508 is submitted by the filer and provides information on which the Internal Revenue Service will base its waiver determination.

**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, non-profit institutions, farms, the Federal government, and state, local or tribal governments.

*Estimated Number of Respondents:* 1,000.

*Estimated Time Per Respondent:* 45 minutes.

*Estimated Total Annual Burden Hours:* 750.

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: December 28, 1999.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-277 Filed 1-5-00; 8:45 am]

BILLING CODE 4830-01-U