

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

November 15, 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 December 21, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1143.

*Form Number:* IRS Form 706-GS(D-1).

*Type of Review:* Extension.

*Title:* Notification of Distribution from a Generation-Skipping Trust.

*Description:* Form 706-GS(D-1) is used by trustees to notify the IRS and distributees of information needed by distributees to compute the Federal GST tax imposed by Internal Revenue Code (IRC) section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 80,000.

*Estimated Burden Hours Per Recordkeeper:*

Recordkeeping—1 hr., 33 min.

Learning about the law or the form—1 hr., 48 min.

Preparing the form—42 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 348,800 hours.

*OMB Number:* 1545-1447.

*Regulation Project Number:* CO-46-94 Final.

*Type of Review:* Extension.

*Title:* Losses on Small Business Stock.

*Description:* Records are required by the Internal Revenue Service to verify that the taxpayer is entitled to a section 1244 loss. The records will be used to determine whether the stock qualifies as section 1244 stock.

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

*Estimated Number of Recordkeepers:* 10,000.

*Estimated Burden Hours Per*

*Recordkeeper:* 12 minutes.

*Estimated Total Recordkeeping*

*Burden:* 2,000 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.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Customs Service****Solicitation of Applications for  
Membership on Customs Cobra Fees  
Advisory Committee**

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** General notice; amendment; extension of application period.

**SUMMARY:** By a document published in the **Federal Register** on June 22, 2000, Customs set forth criteria for membership on the Customs COBRA Fees Advisory Committee and requested that applications be submitted for membership on the committee. This document presents amended criteria for membership on the committee, and extends the time within which applications for membership may be made. Customs is broadening the criteria governing the selection of members to serve on the committee in order to afford a greater pool of eligible applicants from which members may be selected for participation.

**DATES:** Applications for membership will be accepted until January 22, 2001.

**ADDRESSES:** Applications should be addressed to Richard Coleman, Trade Compliance Team, U.S. Customs Service, 1300 Pennsylvania Avenue, NW., Room 5.2-A, Washington, D.C. 20229, Attention: COBRA 2000.

**FOR FURTHER INFORMATION CONTACT:** Richard Coleman, Trade Compliance Team, U.S. Customs Service, 202-927-0563.

**SUPPLEMENTARY INFORMATION:****Background**

By a document published in the **Federal Register** (65 FR 38884) on June

22, 2000, Customs set forth criteria for membership on the Customs COBRA Fees Advisory Committee and requested that applications be submitted for membership on the committee.

In principal part, the criteria contained in the June 22, 2000, **Federal Register** document limited membership on the committee to one U.S. Customs representative and up to eight parties that were directly subject to the payment of COBRA user fees. These parties included operators of: railways, trucks, barges, commercial cargo vessels, commercial passenger vessels, general aviation, and passenger aircraft. In this regard, it was also stated that, whenever possible, two members would be selected from among passenger aircraft operators and one member each from the other enumerated sectors; additional passenger aircraft operators could be selected if the other sectors did not have a qualified applicant.

Under the June 22, 2000, **Federal Register** document, applications for membership on the committee were accepted until July 24, 2000.

By this document, Customs is broadening the criteria governing the selection of members to serve on the committee in order to afford a greater pool of eligible applicants from which members may be selected for participation. To this end, an amended charter for the committee will be duly filed. Consequently, Customs is further extending the time within which applications may be made for membership on the committee.

**Amended Membership Criteria**

While industry membership on the committee remains limited to up to eight parties, such members will now be selected from a cross-section of transportation industry interests that are concerned with COBRA user fees. Membership on the committee is thus no longer restricted to any of those parties described above that directly pay COBRA user fees. In addition to those parties, trade association and similar transportation industry representatives are now eligible for membership on the committee.

It is intended that the composition of the committee will be arrived at in such a way as to create a balanced forum, taking into account a number of factors appropriate to its nature and function. However, there is no longer any specific formula or goal regarding the selection of members from particular sectors of the transportation industry.

In addition, as made clear in the June 22, 2000, **Federal Register** document, any party who serves on another advisory committee is ineligible for

membership on the Customs COBRA Fees Advisory Committee if the other advisory committee is chartered by the Department of the Treasury, including any bureau, service or other office within the Department of the Treasury.

**Applications for Membership**

As provided in the June 22, 2000, **Federal Register** document, applicants seeking to serve on the Customs COBRA Fees Advisory Committee must provide the following: a statement of interest

and reasons for applying together with a complete professional biography or resume. Applicants must state in their applications that they agree to submit to pre-appointment security and tax checks. There is no prescribed format for the application. For further information on the committee and why it is being created, applicants should refer to the June 22, 2000, **Federal Register** notice. Applicants may send a cover letter describing their interest and

qualifications, along with a resume. Persons who have already submitted applications for membership on the committee pursuant to the June 22, 2000, **Federal Register** document do not have to resubmit them.

Dated: November 16, 2000.

**Raymond W. Kelly,**

*Commissioner of Customs.*

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