

Bound No. (Fig.2)	Geographic Name	No. of Points	Latitude	Longitude
14	Kawaihae Harbor, Big Island exclusion	2	20°2'14.3"	– 155°50'2.5"
			20°2'25.3"	– 155°49'57.7"
15	Haleolono Harbor, Molokai exclusion	2	21°5'3.5"	– 157°14'58.6"
			21°5'4.8"	– 157°14'55.2"
16	Kaunakakai Harbor, Molokai exclusion	4	21°5'13.9"	– 157°1'35.7"
			21°4'49.2"	– 157°1'58.3"
			21°4'38.5"	– 157°1'41.2"
			21°5'7.4"	– 157°1'15.0"
17	Kaunalapau Harbor, Lanai exclusion	2	20°47'9.2"	– 156°59'32.2"
			20°47'1.1"	– 156°59'31.3"
18	Manele Harbor, Lanai exclusion	2	20°44'33.2"	– 156°53'12.9"
			20°44'35.2"	– 156°53'14.1"
19	Lahaina Harbor, Maui exclusion	2	20°52'18.3"	– 156°40'45.0"
			20°52'18.8"	– 156°40'44.0"
20	Maalaea Harbor, Maui exclusion	2	20°47'32.1"	– 156°30'35.0"
			20°47'24.8"	– 156°30'39.6"
21	Western closure Kuapa Pond (Hawaii Kai), Oahu	2	21°17'7.0"	– 157°43'7.7"
			21°17'6.5"	– 157°43'7.0"
22	Eastern closure Kuapa Pond (Hawaii Kai), Oahu	2	21°16'53.3"	– 157°42'42.7"
			21°16'51.9"	– 157°42'40.3"

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CONSUMER PRODUCT SAFETY COMMISSION

16 CFR Part 1000

Statement of Organization and Functions

AGENCY: Consumer Product Safety Commission.

ACTION: Final rule.

SUMMARY: The Consumer Product Safety Commission is amending its statement of organization and functions to reflect the division of the Directorate for Epidemiology and Health Sciences into separate directorates for epidemiology and for health sciences.

EFFECTIVE DATE: November 29, 1999.

FOR FURTHER INFORMATION CONTACT: Joseph F. Rosenthal, Office of the General Counsel, Consumer Product Safety Commission, Washington, D.C. 20207, telephone 301–504–0980.

SUPPLEMENTARY INFORMATION: The Commission has separated the former Directorate for Epidemiology and Health Sciences into a separate Directorate for Epidemiology and a separate Directorate for Health Sciences. To reflect this change, § 1000.27 is being revised to remove descriptions of the health sciences functions that have been incorporated in a new § 1000.28. Some editorial changes have also been made. Section 1000.12(c), listing the organizational units reporting to the Assistant Executive Director for Hazard Identification and Reduction, is being revised to separately list the Directorate

for Epidemiology and the Directorate for Health Sciences.

Since this rule relates solely to internal agency management, pursuant to 5 U.S.C. 553(b), notice and other public procedures are not required and it is effective immediately upon publication in the **Federal Register**. Further, this action is not a rule as defined in the Regulatory Flexibility Act, 5 U.S.C. 601–612, and, thus, is exempt from the provisions of the Act.

List of Subjects in 16 CFR Part 1000

Organization and functions (government agencies).

Accordingly, part 1000 is amended as follows:

PART 1000—[AMENDED]

1. The authority citation for part 1000 continues to read as follows:

Authority: 5 U.S.C. 552(a).

2. Paragraph (c) of section 1000.12 is revised to read as follows:

§ 1000.12 Organizational structure.

* * * * *

(c) The following units report directly to the Assistant Executive Director for Hazard Identification and Reduction:

- (1) Directorate for Economic Analysis;
- (2) Directorate for Epidemiology;
- (3) Directorate for Health Sciences;
- (4) Directorate for Engineering Sciences;
- (5) Directorate for Laboratory Sciences.

§§ 1000.28 and 1000.29 [Redesignated as §§ 1000.29 and 1000.30]

3. Sections 1000.28 and 1000.29 are redesignated as sections 1000.29 and 1000.30 respectively.

4. Section 1000.27 is revised to read as follows:

§ 1000.27 Directorate for Epidemiology.

The Directorate for Epidemiology, managed by the Associate Executive Director for Epidemiology, is responsible for the collection and analysis of data on injuries and deaths associated with consumer products. The Directorate has two divisions: the Data Systems Division and the Hazard Analysis Division. The Data Systems Division operates the national data collection systems which provide the data that serve as the basis for the Commission's estimates of the numbers of deaths and injuries associated with consumer products. These data systems include the National Electronic Injury Surveillance System, a nationally representative sample of hospital emergency departments; a death certificate file, which contains data obtained from death certificates on deaths associated with consumer products; and the Injury and Potential Injury Incident file, which contains information on incidents associated with consumer products, based on news clips, medical examiner reports, hotline reports, internet complaints, referrals, etc. The Hazard Analysis Division conducts statistical analysis of these data and conducts epidemiologic studies to estimate the numbers of injuries and deaths associated with various consumer products and to examine factors associated with these injuries and deaths. In addition, staff in

the Hazard Analysis Division design special studies, design and analyze data from experiments for testing of consumer products, and provide statistical expertise and advice to Commission staff in support of regulation development.

5. Section 1000.28 is added to read as follows:

§ 1000.28 Directorate for Health Sciences.

The Directorate for Health Sciences is managed by the Associate Executive Director for Health Sciences and is responsible for reviewing and evaluating the human health effects and hazards related to consumer products and assessing exposure, uptake and metabolism, including information on population segments at risk. Directorate staff conducts health studies and research in the field of consumer product-related injuries. The Directorate performs risk assessments for chemical, physiological and physical hazards based on methods such as medical injury modeling, and on injury and incident data for mechanical, thermal, chemical and electrical hazards in consumer products. It provides the Commission's primary source of scientific expertise for implementation of the Poison Prevention Packaging Act and the Federal Hazardous Substances Act. The Directorate assists in the development and evaluation of product safety standards and test methods based on scientific and public health principles. It provides support to the Commission's regulatory development and enforcement activities. It manages hazard identification and analysis, and hazard assessment and reduction projects as assigned. The Directorate provides liaison with the National Toxicology Program, the Department of Health and Human Services (including the Food and Drug Administration, the Centers for Disease Control and Prevention, the National Institutes of Health), the Occupational Health and Safety Administration, the Environmental Protection Agency, other federal agencies and programs, and other organizations concerned with reducing the risk to consumers from exposure to consumer product hazards. The Directorate is responsible for managing and safeguarding confidential business information received from the Environmental Protection Agency in accordance with the requirements of that agency.

Dated: November 23, 1999.

Sadye E. Dunn,

Secretary, Consumer Product Safety Commission.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 8844]

RIN 1545-AV16

Treatment of Changes in Elective Entity Classification

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations describing how elective changes in classification will be treated for federal tax purposes. The final regulations affect business entities and their members. The final regulations provide guidance to taxpayers who elect to change an entity's classification for Federal tax purposes.

DATES: *Effective Date:* These regulations are effective November 29, 1999.

Applicability Dates: These regulations apply on or after November 29, 1999. However, taxpayers may choose to apply certain provisions in these regulations before November 29, 1999 as specified in § 301.7701-2(e) and § 301.7701-3(g)(4).

FOR FURTHER INFORMATION CONTACT:

Concerning the regulations, Dan Carmody, (202) 622-3080 (not a toll-free number); concerning international issues, Mark Harris, (202) 622-3860 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On October 28, 1997, proposed amendments to the regulations under §§ 301.6109-1, 301.7701-2, and 301.7701-3 [REG-105162-97] were published in the **Federal Register** (62 FR 55768). A number of comments were received on the proposed regulations. The public hearing scheduled for February 24, 1998, was canceled because no one requested to speak. After considering the submitted comments, the IRS and Treasury adopt the proposed amendments to the regulations under §§ 301.6109-1, 301.7701-2, and 301.7701-3 as revised by this Treasury decision.

Explanation of Provisions

I. Characterization of Elective Changes in Classification

There are four possible changes in classification of an eligible entity by election under § 301.7701-3: (i) A partnership elects to be an association taxable as a corporation (association); (ii) an association elects to be a partnership; (iii) an association elects to be disregarded as an entity separate from its owner (disregarded entity); and (iv) a disregarded entity elects to be an association. The proposed regulations provide a form that each elective conversion would be treated as having for federal tax purposes. Under the proposed regulations, there is only one form for each elective conversion, and taxpayers could not elect to have a different form apply to the elective conversion.

A. Elective Conversions Treated as Having One Form

Commentators recommended that taxpayers be allowed to choose which form to apply to an elective conversion. This would allow taxpayers to avoid having to take the actual steps of a conversion to produce the most favorable tax results. A commentator suggested that the lack of choice in the proposed regulations is inconsistent with the intent of the check-the-box regulations, which adopted an elective regime for classifying eligible entities.

Because elective conversions are transactions without actual form, the IRS and Treasury believe that it is appropriate to provide that only one transaction form will be applied to each type of elective conversion. Furthermore, while the check-the-box regulations provide an elective regime for classifying eligible entities, the elective regime was not intended to substitute for actual transactions in all situations. Instead, the purpose of implementing the regime was to simplify an area of the law where legal distinctions previously drawn in determining an entity's classification were no longer meaningful. While the factors considered under prior law did not meaningfully distinguish between business organizations, taxpayers still were required to expend considerable resources to ensure that they obtained the classification they desired. Small business organizations often lacked the resources and expertise to achieve their desired tax classification. This was viewed as unfair.

The IRS was also expending considerable resources providing guidance on these classification issues. These same concerns generally are not