statement to the payor. Any transaction which must be reported under Title 31 on Form 4789 is exempted from reporting the same transaction on Form 8300

Respondents: Business or other forprofit, farms, Federal Government.

Estimated Number of Respondents/ Recordkeepers: 46,800.

Estimated Burden Hours per Respondent/Recordkeeper: 21 minutes. Frequency of Response: On occasion. Estimated Total Reporting/ Recordkeeping Burden: 63,539 hours.

OMB Number: 1545–1225. Form Number: IRS Form 5310–A. Type of Review: Extension.

Title: Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.

Description: Plan administrators are required to notify IRS of any plan mergers, consolidations, spinoffs, or transfer of plan assets or liabilities to another plan. Employers are required to notify IRS of separate lines of business for their deferred compensation plans. Form 5310–A is used to make these notifications.

Respondents: Business or other forprofit.

Estimated Number of Respondents/ Recordkeepers: 15,000.

Estimated Burden Hours per Respondent/Recordkeeper:

	Recordkeeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Part I Part II Part III	3 hr., 50 min	12 min	16 min.

Frequency of Response: On occasion.
Estimated Total Reporting/
Recordkeeping Burden: 142,800 hours.
Clearance Officer: Garrick Shear,
Internal Revenue Service, Room 5244,
1111 Constitution Avenue, NW,

Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt,
Office of Management and Budget,
Room 10202, New Executive Office
Building, Washington, DC 20503; (202)

Lois K. Holland,

395-7860.

Departmental Reports Management Officer. [FR Doc. 00–7867 Filed 3–29–00; 8:45 am]. BILLING CODE 4830–01–U.

DEPARTMENT OF THE TREASURY

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Bahrain Iraq Kuwait Lebanon
Libya
Oman
Qatar
Saudi Arabia
Syria
United Arab Emirates
Yemen, Republic of
Dated: March 23, 2000.

Philip West,

International Tax Counsel (Tax Policy). [FR Doc. 00–7808 Filed 3–29–00; 8:45 am] BILLING CODE 4810–25–M

DEPARTMENT OF THE TREASURY

Customs Service

Continuation of the National Customs Automation Program Prototype

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

SUMMARY: This document announces that funding has been made available to Customs for the continued operation of the National Customs Automation Program Prototype (NCAP/P). Consequently, notwithstanding publication of a recent notice announcing a scheduled termination of the NCAP/P due to a cessation of funding, funds have been made available and therefore the NCAP/P has remained in operation. The NCAP/P will continue to operate for the previously approved participants as long as funding remains available. Customs is no longer accepting new applications for participation in NCAP/P.

FOR FURTHER INFORMATION CONTACT:

Keith Fleming, U.S. Customs Service, at (202) 927–1049, or Virginia Noordewier,

U.S. Customs Service, at (202) 927–3296.

SUPPLEMENTARY INFORMATION:

Background

The vision of the Automated Commercial Environment (ACE) is to establish a Trade Compliance Process that achieves high levels of compliance and reduces the cycle time required for imports to clear Customs. The National Customs Automation Program Prototype (NCAP/P) is the prototype for the first implementation of this automated process.

On March 27, 1997, Customs published a notice in the Federal Register (62 FR 14731) announcing its intention to implement the NCAP/P on a test basis; on August 21, 1998, Customs published in the Federal Register (63 FR 44949) a notice which modified the test with updated procedures and which replaced the previous notice. On October 15, 1998, Customs also published in the Federal Register (63 FR 55426) a notice announcing the proposed expansion of the prototype to five additional ports of entry.

The NCAP/P plan called for a fourstage implementation of new cargo processing features over a period of up to three years. The NCAP/P commenced on April 27, 1998, with the implementation of the cargo release stage. On October 13, 1998, Customs implemented the second stage which provided for cargo release with examination. On February 10, 2000, Customs published a notice in the Federal Register (65 FR 6688) advising the public that, due to the cessation of necessary funding, the NCAP/P would conclude 30 days after publication of the notice and that, from that day

forward, NCAP/P participants must revert to non-NCAP/P processing for all cargo shipments.

Following publication of the February 10, 2000, notice and prior to the scheduled termination date (March 13, 2000), funds became available for the continued operation of NCAP/P at its current locations through September 30, 2000. Each NCAP/P participant was individually advised by Customs that, due to this new availability of funds, the NCAP/P would not conclude as stated in the February 10, 2000, notice. The purpose of this notice is to advise the general public of the continued operation of the prototype.

Continuation of NCAP/P

For the reasons stated above, the NCAP/P has remained in operation at its current locations and will continue to operate for previously approved participants through September 30, 2000, or for any longer period during which funds for the operation of NCAP/P are available. Customs is not accepting new applications for participation in the NCAP/P.

Dated: March 24, 2000.

Robert J. McNamara,

Acting Assistant Commissioner, Office of Field Operations.

[FR Doc. 00–7801 Filed 3–29–00; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY

Customs Service

[T.D. 00-21]

Cancellations of Customs Broker Licenses

AGENCY: Customs Service, Department of the Treasury.

ACTION: Brokers' licenses cancellations.

I, the Commissioner of Customs, pursuant to section 641(f) Tariff Act of 1930, as amended (19 U.S.C. 1641(f)) and section 111.51(a) of the Customs Regulations (19 111.51(a)), hereby cancel the following Customs brokers' licenses without prejudice.

Port	Individual	License No.
Boston Chicago New York New York	Airgo Freight Inc. R.A. Leslie & Company, Inc. MBC Freight Consultants (USA), Inc. Robson Enterprises, Inc. Thyssen Haniel Logistics, Inc. Majestic Customs House Broker, Inc. V.A.B. Customs Brokers	08015 12373 09163 12132 11877

Dated: March 17, 2000.

Raymond W. Kelly,

Commissioner.

[FR Doc. 00–7910 Filed 3–29–00; 8:45 am]

BILLING CODE 4820-02-P

DEPARTMENT OF THE TREASURY

Customs Service

List of Foreign Entities Violating Textile Transshipment and Country of Origin Rules

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

SUMMARY: This document notifies the public of foreign entities which have been issued a penalty claim under section 592 of the Tariff Act, for certain violations of the customs laws. This list is authorized to be published by section 333 of the Uruguay Round Agreements Act.

DATES: This document notifies the public of the semiannual list for the 6-month period starting March 31, 2000, and ending September 30, 2000.

FOR FURTHER INFORMATION CONTACT: For information regarding any of the operational aspects, contact Scott Greenberg, National Seizures and Penalties Officer, Seizures and Penalties Division, Office of Field Operations, (415) 782–9442. For information regarding any of the legal aspects,

contact Alex Daman, Office of Chief Counsel, (202) 927–6900.

SUPPLEMENTARY INFORMATION:

Background

Section 333 of the Uruguay Round Agreements Act (URAA) (Pub. L. 103-465, 108 Stat. 4809) (signed December 8, 1994), entitled Textile Transshipments, amended Part V of title IV of the Tariff Act of 1930 by creating a section 592A (19 U.S.C. 1592a), which authorizes the Secretary of the Treasury to publish in the Federal Register, on a semiannual basis, a list of the names of any producers, manufacturers, suppliers, sellers, exporters, or other persons located outside the Customs territory of the United States, when these entities and/or persons have been issued a penalty claim under section 592 of the Tariff Act, for certain violations of the customs laws, provided that certain conditions are satisfied.

The violations of the customs laws referred to above are the following: (1) Using documentation, or providing documentation subsequently used by the importer of record, which indicates a false or fraudulent country of origin or source of textile or apparel products; (2) Using counterfeit visas, licenses, permits, bills of lading, or similar documentation, or providing counterfeit visas, licenses, permits, bills of lading, or similar documentation that is subsequently used by the importer of record, with respect to the entry into the

Customs territory of the United States of textile or apparel products; (3)
Manufacturing, producing, supplying, or selling textile or apparel products which are falsely or fraudulently labeled as to country of origin or source; and (4) Engaging in practices which aid or abet the transshipment, through a country other than the country of origin, of textile or apparel products in a manner which conceals the true origin of the textile or apparel products or permits the evasion of quotas on, or voluntary restraint agreements with respect to, imports of textile or apparel products.

If a penalty claim has been issued with respect to any of the above violations, and no petition in response to the claim has been filed, the name of the party to whom the penalty claim was issued will appear on the list. If a petition, supplemental petition or second supplemental petition for relief from the penalty claim is submitted under 19 U.S.C. 1618, in accord with the time periods established by §§ 171.32 and 171.33, Customs Regulations (19 CFR 171.32, 171.33) and the petition is subsequently denied or the penalty is mitigated, and no further petition, if allowed, is received within 30 days of the denial or allowance of mitigation, then the administrative action shall be deemed to be final and administrative remedies will be deemed to be exhausted. Consequently, the name of the party to whom the penalty