

**Register** on February 6, 1998, as modified by the notices published in the **Federal Register** on August 18, 1998; July, 21, 1999; and December 29, 1999.

**ADDRESSES:** Written comments regarding this notice and or applications to participate in the prototype should be addressed to the Reconciliation Team, U.S. Customs Service, 1300 Pennsylvania Ave., NW., Room 5.2A, Washington, DC 20229-0001, ATTN: Mr. John Leonard.

**FOR FURTHER INFORMATION CONTACT:** John Leonard: (202) 927-0915 or Sandra Chilcoat: (202) 927-0032.

**SUPPLEMENTARY INFORMATION:** Customs announced and explained the ACS prototype test of reconciliation in a general notice document published in the **Federal Register** (63 FR 6257) on February 6, 1998. Changes and clarifications to the prototype were announced in **Federal Register** documents published on August 18, 1998 (63 FR 44303), July 21, 1999 (64 FR 39187), and December 29, 1999 (64 FR 73121). On June 8, 2000, Customs published a notice in the **Federal Register** (65 FR 36505) requesting comments and evaluations regarding the prototype. Customs examination of the responses is continuing and results will be published in the **Federal Register**.

This document announces that the prototype, originally limited to consumption entries filed through September 30, 2000, will be extended until further notice. Once Customs determines to end the prototype, reasonable notice of the new expiration date will be published in the **Federal Register**. The prototype will continue to operate in accordance with the notice published in the **Federal Register** on February 6, 1998, as modified by the notices published in the **Federal Register** on August 18, 1998; July, 21, 1999; and December 29, 1999. As previously announced, applications to participate in the prototype will be accepted throughout its duration. Additional information regarding the prototype can be found at <http://www.customs.gov/recon>.

Dated: September 7, 2000.

**Bonni G. Tischler,**

*Assistant Commissioner, Office of Field Operations*

[FR Doc. 00-23411 Filed 9-12-00; 8:45 am]

**BILLING CODE 4820-02-P**

## DEPARTMENT OF THE TREASURY

### Customs Service

#### Fees for Customs Services at User Fee Airports

**AGENCY:** Customs Service, Treasury.

**ACTION:** General notice.

**SUMMARY:** This document advises the public of an increase in the fees charged user fee airports by Customs for providing Customs services at these designated facilities. The fees are based on actual costs incurred by Customs in purchasing equipment and providing training and one Customs inspector on a full-time basis, and, thus, merely represent reimbursement to Customs for services rendered. The fees to be increased are the initial fee charged for a user fee airport's first year after it signs a Memorandum of Agreement with Customs to become a user fee airport, and the annual fee thereafter charged user fee airports.

**EFFECTIVE DATE:** The new fees will be effective October 1, 2000, and will be reflected in quarterly, user fee airport billings issued on or after that date.

**FOR FURTHER INFORMATION CONTACT:** April Hovey Conti, Office of Finance, (202) 927-2014.

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 236 of the Trade and Tariff Act of 1984 (Pub. L. 98-573, 98 Stat. 2992) (codified at 19 U.S.C. 58b), as amended, authorizes the Secretary of the Treasury to make Customs services available and charge a fee for the use of such services at certain specified airports and at any other airport, seaport, or other facility designated by the Secretary pursuant to specified criteria. (The list of user fee airports is found at § 122.15 of the Customs Regulations (19 CFR 122.15).) The fee that is charged is an amount equal to the expenses incurred by the Secretary in providing the Customs services at the designated facility, which includes purchasing equipment and providing training and inspectional services, *i.e.*, the salary and expenses of individuals employed by the Secretary to provide the Customs services, and, thus, merely represents reimbursement to Customs for services rendered. The fees being raised are the initial fee charged for a user fee airport's first year after it signs a Memorandum of Agreement with Customs to become a user fee airport (currently set at \$111,500), and the annual fee thereafter charged user fee airports (currently set at \$80,000). The notice establishing the current user fee

rates was published in the **Federal Register** on July 8, 1999 (64 FR 36969).

The user fees charged a user fee airport are typically set forth in a Memorandum of Agreement between the user fee facility and Customs. While the amount of these fees are agreed to be at flat rates, they are adjustable, as costs and circumstances change.

#### Adjustment of User Fee Airport Fees

As of May 31, 2000, Customs has determined that, in order for the user fee charged to actually reimburse Customs for services provided, the initial fee must be increased from \$111,500 to \$117,600, and the recurring annual fee subsequently charged must be increased from \$80,000 to \$84,500. The new fees will be effective October 1, 2000, and will be reflected in quarterly, user fee airport billings issued on or after that date.

Dated: September 8, 2000.

**Wayne Hamilton,**

*Assistant Commissioner, Office of Finance.*

[FR Doc. 00-23537 Filed 9-12-00; 8:45 am]

**BILLING CODE 4820-02-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 706-GS(T)

**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 706-GS(T), Generation-Skipping Transfer Tax Return For Terminations.

**DATES:** Written comments should be received on or before October 13, 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 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:* Generation-Skipping Transfer Tax Return For Terminations.

*OMB Number:* 1545-1145.

*Form Number:* 706-GS(T).

*Abstract:* Form 706-GS(T) is used by trustees to compute and report the tax due on generation-skipping transfers that result from the termination of interests in a trust. The IRS uses the information to verify that the tax has been properly computed.

*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:* Individuals or households.

*Estimated Number of Respondents:* 100.

*Estimated Time Per Respondent:* 7 hours, 1 minute.

*Estimated Total Annual Burden Hours:* 702.

*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: September 6, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-23530 Filed 9-12-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 706-GS(D-1)

**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 706-GS(D-1), Notification of Distribution From a Generation-Skipping Trust.

**DATES:** Written comments should be received on or before November 13, 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 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:* Notification of Distribution From a Generation-Skipping Trust.

*OMB Number:* 1545-1143.

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

*Abstract:* Form 706-GS(D-1) is used by trustees to provide information to the IRS and to distributees regarding generation-skipping distributions from trusts. The information is needed by distributees to compute the generation-skipping tax imposed by Internal Revenue Code section 2601. The IRS uses the information to verify that the tax has been properly computed.

*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:* Individuals or households.

*Estimated Number of Respondents:* 80,000.

*Estimated Time Per Respondent:* 4 hours, 22 minutes.

*Estimated Total Annual Burden Hours:* 348,800.

*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: September 6, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-23531 Filed 9-12-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[CO-46-94]

#### Proposed Collection; Comment Request For Regulation Project

**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