

Estimated Burden Hours Per Respondent/Recordkeeper: 17 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 97,583 hours.

OMB Number: 1545-1504.

Form Number: IRS Form 911.

Type of Review: Extension.

Title: Application for Taxpayer Assistance Order (TAO).

Description: This form is used by taxpayers to apply for relief from a significant hardship which may have already occurred or is about to occur if the IRS takes or fails to take certain actions. This form is submitted to the IRS Taxpayer Advocate Office in the state or city where the taxpayer lives.

Respondents: Individuals or households, business or other for-profit, not-for-profit institutions, farms, State, Local or Tribal Government.

Estimated Number of Respondents: 93,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 30 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 34,960 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-U

DEPARTMENT OF THE TREASURY

Customs Service

Evaluation of and Request for Comments Regarding the Reconciliation Prototype

AGENCY: Customs Service, Treasury.

ACTION: General notice: Solicitation of comments from prototype participants.

SUMMARY: This document requests comments, via participation in a voluntary survey, on the Reconciliation Prototype for the purpose of evaluation and possible revision or expansion of the prototype.

DATES: Surveys must be received by July 10, 2000.

ADDRESSES: For those able to use the electronic survey format, the survey form is available at <http://www.customs.gov/recon>. Electronic

survey responses should be emailed to: Recon.help@customs.treas.gov. For those without access to the internet, contact the following for a hard copy of the survey: U.S. Customs Service, 1300 Pennsylvania Ave., NW, Room 5.2A, Washington, DC 20229-0001, ATTN: Mr. Don Luther or Ms. Shari McCann, Reconciliation Team. Hard copy survey responses should be faxed to the Headquarters Reconciliation Team at (202) 927-1096.

FOR FURTHER INFORMATION CONTACT: Ms. Shari McCann at (202) 927-1106 or Mr. Don Luther at (202) 927-0915.

SUPPLEMENTARY INFORMATION: Customs announced and explained the Automated Commercial System (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). Additional information regarding the Reconciliation Prototype can be found at <http://www.customs.gov/recon>.

The **Federal Register** notice of February 6, 1998, entitled "Revised National Customs Automation Program Test Regarding Reconciliation," provided for evaluation of the prototype and strongly encouraged that participants participate in the evaluation process. It set forth various evaluation methods, including the use of questionnaires (surveys). Customs has prepared a survey form that is available at <http://www.customs.gov/recon>. For those without access to the internet, a survey can be obtained by contacting the following for a hard copy: U.S. Customs Service, 1300 Pennsylvania Ave., NW, Room 5.2A, Washington, DC 20229-0001, ATTN: Mr. Don Luther or Ms. Shari McCann, Reconciliation Team.

This notice requests comments from participants through the survey. Participants should email electronic survey responses to the following address by July 10, 2000: Recon.help@customs.treas.gov. Hard copy survey responses should be faxed to the Headquarters Reconciliation Team at (202) 927-1096. Survey responses will be compiled and used to evaluate the prototype. Results of the survey evaluation will be published in the **Federal Register**, along with any changes or modifications made to the prototype as suggested by the evaluation.

Dated: June 5, 2000.

Robert J. McNamara,

Acting Assistant Commissioner, Office of Field Operations.

[FR Doc. 00-14509 Filed 6-7-00; 8:45 am]

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DEPARTMENT OF THE TREASURY

Customs Service

[T.D. 00-15]

Application of Producers' Good Versus Consumers' Good Test in Determining Country of Origin Marking

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

ACTION: Final interpretation; extension of delayed effective date.

SUMMARY: On March 14, 2000, Customs published as T.D. 00-15 a notice setting forth a final interpretation stating that Customs would no longer rely on the distinction between producers' goods and consumers' goods in making country of origin marking determinations. The notice prescribed a delayed effective date of June 12, 2000, for the final interpretation. The effective date was applicable to pipe fittings and flanges produced in the United States from imported forgings except for those which were the subject of a ruling subject to the procedure specified in 19 U.S.C. 1625. This document advises the public that the delayed effective date period for pipe fittings and flanges is being extended by an additional 90 days.

DATES: This extension is effective June 8, 2000. T.D. 00-15 is applicable to pipe fittings and flanges on or after September 11, 2000.

FOR FURTHER INFORMATION CONTACT: Monika Brenner, Attorney, Special Classification and Marking Branch, Office of Regulations and Rulings (202-927-1254).

SUPPLEMENTARY INFORMATION:

Background

On March 14, 2000, Customs published in the **Federal Register** (65 FR 13827) T.D. 00-15 a notice setting forth a final interpretation that adopted a previously published proposal to the effect that Customs would no longer rely on the producers' good to consumers' good test of *Midwood Industries Inc. v. United States*, 313 F.Supp. 951 (Cust. Ct. 1970), in determining whether a substantial transformation of an imported good has occurred for purposes of making a country of origin determination under the Customs