Railroad Retirement Tax Act regulations-Supplemental annuity tax, 28371, 34519 Update, 28366, 35419 Railroad unemployment repayment tax; quarterly payments requirements, 28374, 44628 Tax liabilities, reporting and deposit, 58820 Underpayments; interest-free adjustments, 8726 Estate and gift taxes: Generation-skipping transfer tax, 7497 Correction, 6854, 15314 Hearing, 4372, 6470 Marital deduction provisions; changes, 305 Correction, 15313 Hearing, 322, 4125 Excise taxes: Diesel fuel, 45081 Fuel floor stocks taxes, 62526, 62559 Fuel floor stocks taxes and diesel fuel excise tax regulations, 68304, 68338 Gasoline and diesel fuel registration requirements, 63069, 63131 Marital deduction provisions; changes, 305 Hearing, 322, 4125 Ozone layer depleting chemicals; exports, 4625, 25791 Correction, 8099 Petroleum tax on natural gasoline, 21963 Tax-free exports of vaccines, 48801 Vaccine floor stock tax, 62524, 62558 Federal regulatory review; withdrawn, 25587 Income taxes: Capitalization and inclusion in inventory of certain costs, 42263 Correction, 47013 Hearing, 58145, 59698, 62299 Consolidated return regulations-Alternative minimum tax, 7845, 8027 Corporate net operating loss carryforwards; limitations, 7179, 10997, 27498 Correction, 7179, 10997 Hearing, 27503 Credit for qualified electric vehicles and deduction for clean-fuel vehicles and refueling property, 32317, 33986 Debt instruments with original issue discount; imputed interest on deferred payment sales or exchanges of property, 8098, 21692 Debt obligations; registration requirements, sanctions on issuers, etc., 5316 Discharge of indebtedness; hearing cancellation, 3522 Dividends received deduction holding period reduced for periods where risk of loss diminished, 30727 Hearing, 45080, 48801 Employee remuneration in excess of one million dollars; disallowance of deductions, 66310 Employer social security taxes paid on employee tips; credit, 68033, 68091 Equity base computation; cross reference, 47089 Foreign corporations; taxable year changes, 290 Foreign deferred compensation plans; deductions and reductions in earnings and profits (or accumulated profits), 27219, 34842 Correction, 34970

Income and loss allocations; periods before and after date of loss corporation ownership Passport and permanent residence applicants; Indebtedness discharges; information reporting, Place for filing lien on personal property, 21550

Intercompany transfer pricing regulations, 5310, 29028, 32473 Hearing, 27503 Life insurance, qualified accelerated death benefits, 6854 LIFO benefits recapture, 43827 Hearing, 43828, 53682 Lobbying activities; costs allocation, 68330 Lobbying expense deductions; dues, 68294, 68334 Low-income housing credit-Administrative errors and omissions, etc.; hearing, 44, 47 Carryover allocations, 7497 State housing credit ceiling, 68799 Marital deduction provisions; changes, 305 Correction, 15313 Hearing, 322, 4125 Mortgage credit certificate reissuance, 67689, 67744 Notional principal contract income and deductions; mark-to-market dealer and trader election in derivative financial instruments; withdrawn, 53168 Nuclear power plant interest disposition, 15312 Omnibus Budget Reconciliation Act; elections, 68300, 68336 Partnerships; treatment as qualified tax exempt organization; hearing cancellation, 8027, Passive foreign investment companies; shareholders treatment, 14531, 25703 Points paid on residential mortgages; recipient reporting requirements, 7845, 8027 Preparer penalties; manual signature requirement, 21548 Correction, 29560 Property contributed to partnership; allocations reflecting built-in gain or loss, 6854, 67744 Qualified business unit; change to dollar approximate separate transactions accounting method, 300, 15313 Correction, 11290 Qualified retirement plans, etc.-Annual compensation; limitation, 69302 Cash or deferred arrangements, 43, 8098, 15313, 25703 Compensation; definition, 21412, 21426 Minimum coverage requirements, 21417, Nondiscrimination requirements, 3876, 6103 Permitted disparity with respect to benefits and contributions, 21426 Qualified separate lines of business, 47090 Research or experimental expenditures, 15819 Hearing, 15818 Scholarships and fellowship grants; determining source special rules, 33060 Securities dealers; mark to market, 68747, 68798 Tax-exempt organizations' income from corporate sponsorship; taxation, 5687 Correction, 6923, 9597 Hearing, 5691 TeleFile voice signature test; implementation, 4079, 4125, 68295, 68335 Valuation misstatements; imposition of accuracy-related penalty, 5304 Valuation tables, 6922, 17557 Procedure and administration: Civil actions by persons other than taxpayers, 68092

information reporting, 6854

Correction, 29560

Taxable mortgage pools; hearing, 18185 Tax collection by levy and distraint, 3331, 7761 Tax liability payment in installments; agreements, 63541 Taxpayers involved in administrative proceedings; reasonable administrative costs recovery, 9597, 15314 Regulatory agenda, 24811, 56820 Statement of procedural rules; appeals functions, 48802 NOTICES Art Advisory Panel; closed meetings; report availability, 13125 Capital construction fund, nonqualified withdrawals; interest rates, 40183 Committees; establishment, renewal, termination, etc.: Commissioner of Internal Revenue Advisory Group, 58725 Information Reporting Program Advisory Committee, 21772, 64794 Debt Collection Act of 1982; delinquent Federal indebtedness disclosure to credit bureaus, Elderly tax counseling program; application packages; availability, 44732 Electronic/magnetic filing: Forms 940, 941, and 941E, 29024 Information return of U.S. persons with respect to foreign corporations (Form 5471), 17640 Employee benefit plans; prohibited transaction exemptions: Apollo Fund, L.P., 28614, 51111 Exported taxable substances; protective claims for refund of tax paid under section, 661, 31437 Facilities, programs, policies and practices; accommodation of individuals with disabilities; evaluation, 46267 Inflation adjustment factor and reference price: Fuel credit, nonconventional sources, 17302 Renewable electricity production credit, 16737 Meetings: Art Advisory Panel, 16443, 49089 Commissioner's Advisory Group, 32413, 44400 Information Reporting Program Advisory Committee, 26382, 58227 Public electronic communications consortium, 45944 Nationwide Tax Forum (1993); conferences and exhibitions, 36248 Organization, functions, and authority delegations: Acting Commissioner, 6159 Assistant Commissioner (Employee Plans and Exempt Organizations), 13522 Claims Manager, National Office, et al., 51667 Commissioner of Internal Revenue, 33141 District Directors et al., 32567 Regional Commissioner, Southwest Region, 27770 Technical Assistant, 13824 Privacy Act: Computer matching programs, 31587, 53991 Systems of records, 40464, 64350 Public electronic communications consortium; feasibility, 30218 Senior Executive Service: Performance Review Board; membership, 6572 Taxable substances, imported: 2,2,4-trimethyl-1,3-pentanediol diisobutyrate, etc., 66072 Acetic acid, etc., 67439 Acetylene black, 43406 Adipic acid, 45149, 66068 Benzoic acid, etc., 45149 Butanol, 43406 Butanol, etc., 66069

Hearing, 27250

Hedging transactions

Hearing, 54075

change

68301, 68337

Income reflection, 54077

Hearing cancellation, 9553

Transportation Regulatory agenda, 24618, 56632 Seismic safety; Federal and federally assisted or regulated new building construction; CFR Part added, 4393 NOTICES Agency information collection activities under OMB review, 6561, 32978, 40846, 52128, 58215, 67433 Aviation proceedings: Agreements filed; weekly receipts, 625, 3985, 5442, 6158, 6563, 7825, 8646, 11083, 11884, 12624, 14239, 15395, 16568, 17466, 21328, 26376, 28909, 29851, 31232, 31994, 33135, 33686, 35499, 36242, 39271, 39590, 40182, 41120, 42355, 43151, 45145, 49082, 50384, 51665, 52524, 53986, 58034, 58587, 59091, 60477, 62179, 62707, 64421, 65001, 67432, 68980 Certificates of public convenience and necessity and foreign air carrier permits; weekly applications, 625, 3986, 7826, 8647, 11083, 11884, 12624, 14239, 15396, 16568, 17465, 19147, 21328, 21761, 26376, 28087, 28909, 29851, 31232, 31994, 33136, 33686, 35499, 36242, 39272, 39589, 40182, 41120, 42356, 43151, 45146, 47011, 48411, 49082, 50384, 51665, 53986, 58034, 58587, 59092, 60477, 62179, 62707, 64421, 65002, 67432, 68981 Hearings, etc.-Air Florida Express, Inc., 16733 Air Wisconsin Airlines Corp., 65423 American Flight Group, Inc., 29021 Atlantic North Airlines, 14240 Atlantic Southeast Airlines, Inc., 6836 Aviation Sales, Inc., 16258 Capitol Air Express, Inc., 50384 CaribAir, 60477 Chicago Express Airlines, Inc., 36243 Chicago-Greece combination air services, 21328 Columbia Pacific Airlines, 16734 Eagle Airlines, 27614 Eastwind Capital Partners, Inc., 60477

Fine Airlines, Inc., 33967 Four Star Aviation, Inc., 16734 Friendship Airlines, Inc., 27055 Gorda Aero Service, Inc., 47925 Grant Aviation, Inc., 64422 Guam/Saipan-Osaka combination air service, 34121

Kitty Hawk Aircargo, Inc., 32745 Leisure Air, 51665

Northwest Seaplanes, Inc., 36731 Omni Air Express, 12298

Pennsylvania Commuter Airlines, Inc., 44202 Polar Air Cargo, 32745

Promech, Inc., 19868 Ram Aviation, 64422

Renown Aviation, Inc., 45145 Salair, Inc., 33293

Sky-Jet Airlines, 29444 Sky King, Inc., 60478

Sun Jet International, Inc., 42999

UFS, Inc., 36243

ValuJet Airlines, Inc., 51125 Washington, D.C. (Dulles)-Ottawa service

case, 16734 Wrangler Aviation, Inc., 39845 Intelligent vehicle-highway systems (IVHS) implementation; potential nontechnical

constraints, 7029 International cargo rate flexibility level: Standard foreign fare level-

Index adjustment factors, 9229, 18438, 31995, 41315, 52524, 66060

International tourist trade development; markets selection, 51316, 57587

Meetings:

Aircraft Accessibility Federal Advisory Committee, 12977 Aviation Security Advisory Committee, 43151

Commercial Space Transportation Advisory Committee, 18438, 47521

Travel and Tourism Advisory Board, 52276 Senior Executive Service:

Performance Review Boards; membership, 29021, 48412

Small business competitiveness demonstration program; implementation, 27613

Travel and Tourism Administration PROPOSED RULES

International tourism trade development: Cooperative tourism marketing programs;

NOTICES

Meetings:

Travel and Tourism Advisory Board, 8741, 58539

financial assistance, 5672, 8564

Treasury Department

See Alcohol, Tobacco and Firearms Bureau; Comptroller of the Currency; Customs Service; Engraving and Printing Bureau; Federal Law Enforcement Training Center; Fiscal Service; Foreign Assests Control Office: Foreign Assets Control Office: Internal Revenue Service; Secret Service; Thrift Supervision Office; United States Mint

RULES

Bank Secrecy Act:

Administrative rulings, 7047

Benchmark survey of U.S. ownership of foreign long-term securities; reporting requirements and survey forms and instructions availability,

Currency and foreign transactions; financial reporting and recordkeeping requirements:

Bank Secrecy Act; implementation-Casinos, 13538, 45263

International capital and foreign currency transactions and positions; reporting and recordkeeping requirements, 58494

Portfolio investment survey reporting, 30707 Vending facilities operated by blind on Federal property under Treasury Department control, 57560

PROPOSED RULES

Conflict of interests, 41193

Currency and foreign transactions; financial reporting and recordkeeping requirements:

Bank Secrecy Act; implementation-Funds transfers and transmittals (wire transfers); transmittal orders by financial institutions, 46014, 46021, 46024, 51269

Privacy Act; implementation, 43312, 44481 Regulatory agenda, 24776, 56788

NOTICES

Agency information collection activities under OMB review, 122, 627, 3585, 3988, 4198, 4199, 4455, 4456, 5444, 5445, 6051, 6571, 6572, 6851, 7035, 7036, 7173, 7293, 7294, 7841, 8089, 8447, 9019, 9020, 9590, 11089, 11662, 12443, 12444, 12627, 12628, 13296, 13297, 14611, 15174, 15895, 16263, 16579, 16737, 17577, 17639, 18134, 18135, 18136, 18300, 18301, 18444, 19149, 19291, 19513, 19698, 19871, 21769, 21770, 21771, 25896,

25897, 26033, 26034, 26181, 26586, 26587, 27330, 27331, 27617, 27770, 28654, 29447, 29690, 29691, 30085, 30216, 30848, 31064, 32000, 32169, 32566, 32987, 33298, 33299, 33686, 33982, 34296, 34297, 34618, 35071, 35504, 36248, 36511, 36734, 37048, 37546, 37988, 38163, 38807, 38808, 39275, 40463, 40850, 41551, 41552, 41840, 41841, 42358, 42754, 44207, 44208, 44731, 45149, 45374, 46265, 46266, 46671, 46672, 47178, 47179, 47779, 47780, 48538, 48942, 50081, 50082, 50997, 51127, 51405, 51406, 52133, 52134, 52526, 52527, 53018, 53019, 53020, 53757, 54639, 54642, 58036, 58377, 58724, 58725, 59095, 59514, 59781, 59782, 60082, 60083, 61947, 62181, 62410, 62411, 63611, 63612, 65228, 65232, 65233, 65234, 65761, 66065, 66066, 67905, 67906, 68683, 68684, 69450 Bonds, Treasury: 2023 series, 7827, 9593

1998, 4736 Boycotts, international:

Countries requiring cooperation; list, 28090, 37546, 53621, 68987

Redemption calls; 7 percent bonds of 1993-

Committees; establishment, renewal, termination.

Bank Secrecy Act Advisory Group on Reporting Requirements, 31785

Data Integrity Board, 65761

Public Securities Association Borrowing Advisory Committee, 38808

Public Securities Association Treasury Borrowing Committee, 35072

Meetings:

Customs Service Commercial Operations Advisory Committee, 12981, 19699, 32567, 36512, 48421, 61948

Debt Management Advisory Committee, 3989, 13521, 17640, 30849, 36734, 52802

National Center for State and Local Law **Enforcement Training Advisory** Committee, 48538

Notes, Treasury:

A-2003 series, 7832, 9593 AH-1994 series, 3066 E-2000 series, 3582 J-1998 series, 6328

K-1998 series, 11089, 13298

S-1995 series, 6331

T-1995 series, 11093, 13298

U-1997 series, 3066

X-1996 series, 7837, 9593

Organization, functions, and authority delegations: Assistant Secretary (Enforcement), 33297 Assistant Secretary (Enforcement) et al., 6324 Assistant Secretary (Fiscal); order of succession, 13125

Assistant Secretary (Management)/Chief Financial Officer et al., 6326, 6327, 6429 Commissioner, Financial Management Service,

6056 Commissioner of Public Debt, 16264 Deputy Assistant Secretary (Information

Systems) et al., 26181 Deputy Assistant Secretary (Regulatory, Tariff

and Trade Enforcement) et al., 36005 Financial Management Service, Commissioner, 25700

Fiscal Assistant Secretary, 12445

Foreign Assets Control Office, Director, 19871. 43403, 50626

General Counsel, 5797

Reporting relationships and supervision of officials, etc., 63615

Secret Service, Director, 8090, 48539

Privacy Act:

Systems of records, 43404

Reimbursable services of customs in Virgin Islands; authorization, 19871

Senior Executive Service:

Combined Performance Review Board; membership, 17302

Departmental Performance Review Board; membership, 47925

Legal Division Performance Review Board; membership, 38600, 47780

Performance Review Board; membership, 43403

Truman, Harry S., Scholarship Foundation

See Harry S. Truman Scholarship Foundation

U.S. Commission on Improving **Effectiveness of United Nations**

NOTICES

Hearings, 17303

Meetings, 4738, 11439, 26125, 37049, 41552

Uniformed Services University of the **Health Sciences**

NOTICES

Meetings; Sunshine Act, 28656, 41849, 48090, 54645

United States Enrichment Corporation

NOTICES

Conflict of interests, 58896, 69451 National Environmental Policy Act; implementation, 44875, 64425

United States Information Agency

Exchange visitor program; regulatory and management practice reform, 15180 Correction, 18304, 48447

PROPOSED RULES

Freedom of Information Act; implementation, 60416

Correction, 61729

Regulatory agenda, 25236, 57238

Agency information collection activities under OMB review, 16738, 17922, 29448, 39088, 49348

Art objects; importation for exhibition:

Age of Baroque in Portugal, 48089

Age of Rubens, 43152

Art of Medieval Spain: A.D., 00-1200, 50997 Birth of Athenian Democracy, 28438

Currency of Fame: Portrait Medals of the Renaissance, 65235

Daumier Drawings, 7036

Eighteenth Century Dutch Watercolors from the

Rijksmuseum Printroom, Amsterdam, 40851

From Elizabeth I to Elizabeth II: Master Drawings from the National Portrait Gallery, London, 42754

Gold of Meroe, 55111

Great Age of British Watercolors: 1750-1880, 14612, 18446

Great French Paintings from the Barnes Foundation: Impressionist, Post-Impressionist, and Early Modern, 14472 Joan Miro, 33687, 36249

In the Temple of Solomon and the Tomb of Caiaphas, 60241

Korean Arts of the Eighteenth Century Splendor and Simplicity, 42130

Lucian Freud: Recent Work, 60241 Ludovico Carracci, 64794

Painters of the Great Ming: The Imperial Court and the Zhe School, 8817

Sacred banner of Greek Revolution of 1821, 16443

Scrolls from the Dead Sea: The Ancient Library of Qumran and Modern Scholarship, 6852, 12303

Splendid Legacy: The Havemeyer Collection, 11663

St. John the Baptist, 65765

Teotihuacan: City of the Gods, 14472

Vatican Treasures: 2000 Years of Art and Culture in the Vatican and Italy, 33983

Verrocchio's Christ and Saint Thomas: A Masterpiece of Sculpture from Renaissance Florence, 21214

Cultural property:

Bolivia; emergency import restriction extension on antique ceremonial textiles, 26811

Mali; emergency import restriction on archaeological material from Niger River Valley and Bandiagara Escarpment (Cliff), 49543

Exchange visitor program:

Spain; deletion from skills list, 40466

Grants and cooperative agreements; availability,

American civilization workshop/seminar and research grants in China, 42131

Armenia et al.; local government and public administration training programs, 48539

Baltic countries, newly independent states, and Central and Eastern Europe; student exchange programs, 31589

Central and Eastern European citizens network initiative, 11440

Countries of former Yugoslavia; leaders in democratic transition program, 21622

Democracy in Africa program, 29449

Donated book projects, 14612

Eastern European English as a foreign language (EFL) fellows program, 4456

Edmund S. Muskie fellowship program, 64023 Washington workshop, 33485

Fulbright teacher exchange program, 13522 Hubert H. Humphrey fellowship program,

Indonesia-

Alternative dispute resolution project, 43012 Human rights project, 43011

International creative arts exchanges for public and private non-profit organizations, 64026 International educational and cultural activities, 30849

Discretionary program, 65012

International visitor grantees; group projects,

Internship capacity building; Central and Eastern Europe, Russia, and Central Asia Republics, 62182

National/provincial legislatures development in Yemen and Nepal, 11443

Newly Independent States (NIS) university partnerships program, 5447

Non-profit organization in support of quarterly journal publication for overseas educational advisers, 7175

Public and private non-profit organizations in support of international educational and cultural activities, 8094, 9021, 12445, 14614, 30852, 53621, 63618

Regional scholar exchange program in humanities and social sciences in Armenia et al., 28441

Rule of law for African audiences; public education exchange program, 14616 Russian Federation; college and university

partnerships program, 69452 Russia, Ukraine, and Kyrgyzstan; local and

regional self-government training programs, 14619

Samantha Smith memorial exchange program, 28439

Secondary school exchange initiative, 47933 Secondary school initiative for school linkages,

63621, 65765 Secondary school initiative for short term

exchange projects, 47527

Summer institute for English-as-foreign language educators from Albania et al., 8092

Summer institute in history of United States for foreign university teachers, 54396

Summer institute in U.S. economy and public policy for foreign university teachers, 54398

U.S.-NIS secondary school two-way academic exchange iniative, 50083

U.S.-NIS summer language teacher exchange program, 35507

University affiliations program, 27331

University development program in business management for selected regions in Eastern and Central Europe, 9238

International Conference on Government Ethics; request for support, 53994

Meetings:

Cuba Broadcasting Advisory Board, 38164, 60900

English Teaching Advisory Panel, 51128 Public Diplomacy, U.S. Advisory Commission, 7602, 15177, 19149, 28090, 32414, 38164, 48542, 59515, 65235

Privacy Act:

Systems of records, 42755, 60729

Senior Executive Service:

Performance Review Board; membership, 52802

United States Institute of Peace

Nondiscrimination on basis of handicap in federally conducted programs or activities; enforcement, 57690

Grants and cooperative agreements; availability,

Solicited grants, 993, 42755

Meetings; Sunshine Act, 6055, 14625, 27771, 34841, 48090, 59785

United States Mint

NOTICES

Committees; establishment, renewal, termination,

Citizens Commemorative Coin Advisory Committee, 45550

United States Sentencing Commission

Sentencing guidelines and policy statements for Federal courts, 27148, 52527, 65764, 67522 Sentencing guidelines and priority areas for study, 37988