

(2) Size, capacity and tonnage of vessel: According to the Applicant "PUFFIN is a fractional sloop rigged sailing vessel 35.8 feet in length with a gross registered tonnage of 9 tons pursuant to 46 U.S.C. 14502. She has a 4.8' draft with a steadying and stable wing keel and a flush deck. She would carry no more than 6 paying passengers."

(3) Intended use for vessel, including geographic region of intended operation and trade. According to the applicant: "My own approach to the teaching of sailing and exploration is specific and is not offered by any other organization or individual in the intended use areas in U.S. East Coast waters from Delaware Bay to Rhode Island and in the Atlantic Waters of South-Central Florida. A day or week aboard "PUFFIN" will be an experience that combines the discovery of new places, fish, plants, animals and birds with the sense of sailing and the feel of the elements. It is my hope to be able to open up new vistas for anyone, including the physically challenged, the deaf and the blind. This particular vessel is an ideal vessel for the purposes of teaching sailing through feel and touch. She is a non-polluting, stable, small, shallow draft sailing platform capable of a long run offshore for those who may want to see a bird migration from a perch in the near coastal Atlantic Ocean. The cost for such an excursion would be about \$300 a day including the captain."

(4) Date and place of construction and (if applicable) rebuilding. Date of construction: 1985, place of construction: Alkmaar, Holland.

(5) A statement on the impact this waiver will have on other commercial passenger vessel operators. According to the applicant: "My own approach to the teaching of sailing and exploration is specific and is not offered by any other organization or individual in the intended use areas in U.S. East Coast waters from Delaware Bay to Rhode Island and in the Atlantic Waters of South-Central Florida."

(6) A statement on the impact this waiver will have on U.S. shipyards. According to the applicant: "Given that this will be a small private enterprise working, at times, in conjunction with not-for-profit concerns that would be performing a service that historically provides a very small financial return; there will be no impact on U.S. shipyards. U.S. production shipyards to not manufacture a vessel such as "PUFFIN" and the market for such a vessel is very small, possibly non-existent. The cost to build a similarly equipped vessel based on the attached survey would be \$190,000. Given that

the estimated return would net less than \$15,000 per year after expenses, there is clearly no economic justification to construct a new vessel for this purpose."

By Order of the Maritime Administrator.

Dated: April 14, 2000.

**Joel C. Richard,**

*Secretary, Maritime Administration.*

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**BILLING CODE 4910-81-P**

## DEPARTMENT OF TREASURY

### Internal Revenue Service

#### Open Meeting of the Information Reporting Program Advisory Committee

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of Open Meeting of the Information Reporting Program Advisory Committee.

**SUMMARY:** In 1991 the IRS established the Information Reporting Program Advisory Committee (IRPAC) in response to a recommendation made by the United States Congress. The primary purpose of IRPAC is to provide an organized public forum for discussion of relevant information reporting issues between the officials of the IRS and representatives of the payer/practitioner community. IRPAC offers constructive observations about current or proposed policies, programs, and procedures and, when necessary, suggests ways to improve the operation of the Information Reporting Program (IRP).

There will be a meeting of IRPAC on Thursday, May 11, 2000. The meeting will be held in Room 3313 of the Internal Revenue Service Main Building, which is located at 1111 Constitution Avenue, NW., Washington, DC. A summarized version of the agenda along with a list of topics that are planned to be discussed are listed below.

#### Summarized Agenda for Meeting

9:00 Meeting Opens  
11:30 Break for Lunch  
1:00 Meeting Resumes  
4:00 Meeting Adjourns

The topics that are planned to be covered are as follows:

- (1) IRPAC Paper on Electronic Payee Statements
- (2) IRPAC Paper on the Threshold for Reporting Interest on Canadian Deposit Accounts
- (3) IRPAC Paper on Reporting Cancellation of Indebtedness Income
- (4) IRS Update on the New Section 1441 Regulation

- (5) IRPAC Paper on Expanding the Combined Federal/State Information Return Filing Program
- (6) IRPAC Paper on Tax Certifications for Disregarded Entities
- (7) IRPAC Update on IRPAC's Articles in the "SSA/IRS Reporter"
- (8) IRS Update on Proposed Changes to Form W-2, Form 1099-DIV, and Form 1099-MISC
- (9) IRS Update on Proposed Changes to the Form SS-8
- (10) IRPAC Paper on Reporting the Revocation of a Roth IRA
- (11) IRPAC Paper on Reporting Recharacterizations and Reconversions
- (12) IRS Update on the Proposed Taxpayer Identification Number (TIN) Matching System
- (13) IRS Update on the IRS/SSA Magnetic Media/Electronic Filing Seminars for 2000

**Note:** Last minute changes to these topics are possible and could prevent advance notice.

**SUPPLEMENTARY INFORMATION:** IRPAC currently reports to the National Director, Office of Specialty Taxes, who is the executive responsible for information reporting payer compliance. IRPAC is instrumental in providing advice to enhance the IRP Program. Increasing participation by external stakeholders in the planning and improvement of the tax system will help achieve the goals of increasing voluntary compliance, reducing burden, and improving customer service.

IRPAC is currently comprised of representatives from various segments of the information reporting payer/practitioner community. IRPAC members are not paid for their time or services, but consistent with Federal regulations, they are reimbursed for their travel and lodging expenses to attend two public meetings each year.

**DATES:** The meeting will be open to the public, and will be in a room that accommodates approximately 80 people, including members of IRPAC and IRS officials. Seats are available to members of the public on a first-come, first-served basis. In order to get your name on the building access list, *notification of intent to attend this meeting must be made with Ms.*

*Thomasine Matthews no later than Monday, May 8, 2000.* Ms. Matthews can be reached by e-mail at [thomasine.matthews@irs.gov](mailto:thomasine.matthews@irs.gov), or by telephone at 202-622-4214. Notification of intent to attend should include your name, organization and phone number. If you leave this information for Ms. Matthews in a voice-mail message, please spell out all names.

A draft of the agenda will be available via e-mail or facsimile transmission the week prior to the meeting. Please call or

e-mail Ms. Thomasine Matthews on or after Wednesday, May 3, 2000, to have a copy of the agenda faxed or e-mailed to you. Please note that a draft agenda will not be available until that date.

**ADDRESSES:** If you would like to have IRPAC consider a written statement at a future IRPAC meeting (not this upcoming meeting), please write to Ms. Kate LaBuda at the IRS, Office of Payer

Compliance, OP:EX:ST:PC, Room 2013, 1111 Constitution Avenue, NW., Washington, DC 20224, or e-mail her at [kate.labuda@irs.gov](mailto:kate.labuda@irs.gov).

**FOR FURTHER INFORMATION CONTACT:** To get on the access list to attend this meeting, or to have a copy of the agenda faxed to you on or after May 3, 2000, please e-mail Ms. Thomasine Matthews at [thomasine.matthews@irs.gov](mailto:thomasine.matthews@irs.gov), or call

her at 202-622-4214. For general information about IRPAC, please e-mail Ms. Kate LaBuda at [kate.labuda@irs.gov](mailto:kate.labuda@irs.gov) or call her at 202-622-3404.

Dated: April 12, 2000.

**Gwen Glaize,**

*Director, Office of Payer Compliance, Office of Examination.*

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