

# NOTICE OF OFFICE OF MANAGEMENT AND BUDGET ACTION

Date 03/08/2013

Department of Commerce  
National Oceanic and Atmospheric Administration

FOR CERTIFYING OFFICIAL: Simon Szykman

FOR CLEARANCE OFFICER: Jennifer Jessup

In accordance with the Paperwork Reduction Act, OMB has taken action on your request received 12/27/2012

ACTION REQUESTED: Extension without change of a currently approved collection

TYPE OF REVIEW REQUESTED: Regular

ICR REFERENCE NUMBER: 201212-0648-009

AGENCY ICR TRACKING NUMBER:

TITLE: Capital Construction Fund - Deposit/ Withdrawal Report

LIST OF INFORMATION COLLECTIONS: See next page

OMB ACTION: Approved without change

OMB CONTROL NUMBER: 0648-0041

The agency is required to display the OMB Control Number and inform respondents of its legal significance in accordance with 5 CFR 1320.5(b).

EXPIRATION DATE: 03/31/2016

DISCONTINUE DATE:

BURDEN:	RESPONSES	HOURS	COSTS
Previous	3,600	1,200	21,060
New	2,000	667	11,700
Difference			
Change due to New Statute	0	0	0
Change due to Agency Discretion	0	20	0
Change due to Agency Adjustment	-1,600	-553	-9,360
Change due to PRA Violation	0	0	0

TERMS OF CLEARANCE:

OMB Authorizing Official: Dominic J. Mancini  
Acting Deputy Administrator,  
Office Of Information And Regulatory Affairs

List of ICs

IC Title	Form No.	Form Name	CFR Citation
Capital Construction Fund - Deposit/Withdrawal Report	NOAA 34-82	Capital Construction Fund Deposit and Withdrawal Report	

# PAPERWORK REDUCTION ACT SUBMISSION

**Please read the instructions before completing this form. For additional forms or assistance in completing this form, contact your agency's Paperwork Clearance Officer. Send two copies of this form, the collection instrument to be reviewed, the supporting statement, and any additional documentation to: Office of Information and Regulatory Affairs, Office of Management and Budget, Docket Library, Room 10102, 725 17th Street NW, Washington, DC 20503.**

1. Agency/Subagency originating request	2. OMB control number <span style="float: right;">b. <input type="checkbox"/> None</span> a. _____ - _____
3. Type of information collection ( <i>check one</i> ) a. <input type="checkbox"/> New Collection b. <input type="checkbox"/> Revision of a currently approved collection c. <input type="checkbox"/> Extension of a currently approved collection d. <input type="checkbox"/> Reinstatement, without change, of a previously approved collection for which approval has expired e. <input type="checkbox"/> Reinstatement, with change, of a previously approved collection for which approval has expired f. <input type="checkbox"/> Existing collection in use without an OMB control number For b-f, note Item A2 of Supporting Statement instructions	4. Type of review requested ( <i>check one</i> ) a. <input type="checkbox"/> Regular submission b. <input type="checkbox"/> Emergency - Approval requested by _____ / _____ / _____ c. <input type="checkbox"/> Delegated
7. Title	5. Small entities Will this information collection have a significant economic impact on a substantial number of small entities? <input type="checkbox"/> Yes <input type="checkbox"/> No
8. Agency form number(s) ( <i>if applicable</i> )	6. Requested expiration date a. <input type="checkbox"/> Three years from approval date b. <input type="checkbox"/> Other Specify: _____ / _____
9. Keywords	10. Abstract
11. Affected public ( <i>Mark primary with "P" and all others that apply with "x"</i> ) a. ___ Individuals or households d. ___ Farms b. ___ Business or other for-profit e. ___ Federal Government c. ___ Not-for-profit institutions f. ___ State, Local or Tribal Government	12. Obligation to respond ( <i>check one</i> ) a. <input type="checkbox"/> Voluntary b. <input type="checkbox"/> Required to obtain or retain benefits c. <input type="checkbox"/> Mandatory
13. Annual recordkeeping and reporting burden a. Number of respondents _____ b. Total annual responses _____ 1. Percentage of these responses collected electronically _____ % c. Total annual hours requested _____ d. Current OMB inventory _____ e. Difference _____ f. Explanation of difference 1. Program change _____ 2. Adjustment _____	14. Annual reporting and recordkeeping cost burden ( <i>in thousands of dollars</i> ) a. Total annualized capital/startup costs _____ b. Total annual costs (O&M) _____ c. Total annualized cost requested _____ d. Current OMB inventory _____ e. Difference _____ f. Explanation of difference 1. Program change _____ 2. Adjustment _____
15. Purpose of information collection ( <i>Mark primary with "P" and all others that apply with "X"</i> ) a. ___ Application for benefits e. ___ Program planning or management b. ___ Program evaluation f. ___ Research c. ___ General purpose statistics g. ___ Regulatory or compliance d. ___ Audit	16. Frequency of recordkeeping or reporting ( <i>check all that apply</i> ) a. <input type="checkbox"/> Recordkeeping b. <input type="checkbox"/> Third party disclosure c. <input type="checkbox"/> Reporting 1. <input type="checkbox"/> On occasion 2. <input type="checkbox"/> Weekly 3. <input type="checkbox"/> Monthly 4. <input type="checkbox"/> Quarterly 5. <input type="checkbox"/> Semi-annually 6. <input type="checkbox"/> Annually 7. <input type="checkbox"/> Biennially 8. <input type="checkbox"/> Other (describe) _____
17. Statistical methods Does this information collection employ statistical methods <input type="checkbox"/> Yes <input type="checkbox"/> No	18. Agency Contact (person who can best answer questions regarding the content of this submission)  Name: _____ Phone: _____

## 19. Certification for Paperwork Reduction Act Submissions

On behalf of this Federal Agency, I certify that the collection of information encompassed by this request complies with 5 CFR 1320.9

**NOTE:** The text of 5 CFR 1320.9, and the related provisions of 5 CFR 1320.8(b)(3), appear at the end of the instructions. *The certification is to be made with reference to those regulatory provisions as set forth in the instructions.*

The following is a summary of the topics, regarding the proposed collection of information, that the certification covers:

- (a) It is necessary for the proper performance of agency functions;
- (b) It avoids unnecessary duplication;
- (c) It reduces burden on small entities;
- (d) It used plain, coherent, and unambiguous terminology that is understandable to respondents;
- (e) Its implementation will be consistent and compatible with current reporting and recordkeeping practices;
- (f) It indicates the retention period for recordkeeping requirements;
- (g) It informs respondents of the information called for under 5 CFR 1320.8(b)(3):
  - (i) Why the information is being collected;
  - (ii) Use of information;
  - (iii) Burden estimate;
  - (iv) Nature of response (voluntary, required for a benefit, mandatory);
  - (v) Nature and extent of confidentiality; and
  - (vi) Need to display currently valid OMB control number;
- (h) It was developed by an office that has planned and allocated resources for the efficient and effective management and use of the information to be collected (see note in Item 19 of instructions);
- (i) It uses effective and efficient statistical survey methodology; and
- (j) It makes appropriate use of information technology.

If you are unable to certify compliance with any of the provisions, identify the item below and explain the reason in Item 18 of the Supporting Statement.

Signature of Senior Official or designee

Date

Agency Certification (signature of Assistant Administrator, Deputy Assistant Administrator, Line Office Chief Information Officer, head of MB staff for L.O.s, or of the Director of a Program or StaffOffice)

Signature

Date

Signature of NOAA Clearance Officer

Signature

Date

**SUPPORTING STATEMENT  
CAPITAL CONSTRUCTION FUND – DEPOSIT/WITHDRAWAL REPORT  
OMB CONTROL NO. 0648-0041**

**A. JUSTIFICATION**

This request is for extension of this information collection.

**1. Explain the circumstances that make the collection of information necessary.**

National Oceanic and Atmospheric Administration (NOAA) Form 34-82 is used to facilitate meeting the continuing record keeping requirements of the Fishing Vessel Capital Construction Fund (FVCCF) program. The program was created under the Merchant Marine Act of 1970. The CCF was authorized by Section 607 of the Merchant Marine Act, 1936, as amended, 46 U.S.C. 1177 (now at [46 U.S.C. 53503](#) of the Shipping Act) and administered pursuant to [50 CFR Part 259](#). The data collected is required pursuant to 50 CFR Part 259.35 and is needed for responsible program administration. The FVCCF is a tax deferral program which allows participating fishermen to defer the tax on vessel income deposited into the fund and provides for the recapture of the deferred tax by reducing an agreement vessel's basis by the amount withdrawn for its construction, acquisition and/or reconstruction. Deposited income is separated into one of three bookkeeping accounts, and is withdrawn from them on a first-in first-out basis in accordance with the nature of the withdrawal as set forth in [26 CFR Part 3](#) Sec 3.6(b) and 3.7(c).

If withdrawn monies are not used for allowed purposes, the withdrawn amount (a non-qualified withdrawal) is considered income to the participant in the year withdrawn, and taxed at the highest rate for the account involved.

Under a Capital Construction Fund (CCF) agreement, the participant must deposit a minimum amount per year, and cannot deposit more than a set amount. National Marine Fisheries Service (NMFS) must approve any withdrawals made before they take place. It is essential that a reasonably detailed record be kept of each participant's deposit/withdrawal activity.

**2. Explain how, by whom, how frequently, and for what purpose the information will be used. If the information collected will be disseminated to the public or used to support information that will be disseminated to the public, then explain how the collection complies with all applicable Information Quality Guidelines.**

The information is used by the Government for the purpose of responsibly administering the FVCCF Program and for general program management purposes. NOAA Form 34-82 must be submitted by participants not later than 30 days after the deadline, with extensions, for filing the participant's tax return. A copy of the tax return must also be submitted at that time. NMFS compares the two documents to find any conflicting information on earned income, deductions taken for deposits, adjustments made to depreciation schedules, and the proper payment of

additional tax for non-qualified withdrawals. The information is also checked to ensure that withdrawals have been approved, and that deposited income meets minimum and maximum limits. There is no other way, except by direct audit, for us to check if participants are complying with deposit/withdrawal requirements and properly accounting for FVCCF activity on their tax returns. Incorrect reporting can be costly to the Government in lost rather than deferred tax revenue. The information may also be used for research to better understand the fishing industry and demands for the program.

NMFS will retain control over the information and safeguard it from improper access, modification, and destruction, consistent with NOAA standards for confidentiality, privacy, and electronic information. See response to Question 10 of this Supporting Statement for more information on confidentiality and privacy. The information collection is designed to yield data that meet all applicable information quality guidelines. Although the information collected is not expected to be disseminated directly to the public, results may be used in scientific, management, technical or general informational publications. Should NMFS decide to disseminate the information, it will be subject to the quality control measures and pre-dissemination review pursuant to [Section 515 of Public Law 106-554](#).

**3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological techniques or other forms of information technology.**

The fillable CCF form is on-line at:

[http://www.nmfs.noaa.gov/mb/financial\\_services/ccf\\_docs\\_and\\_forms.htm](http://www.nmfs.noaa.gov/mb/financial_services/ccf_docs_and_forms.htm).

The Program Automated Data Processing (ADP) system has been modified to accept these by email attachment. All information on the form is the minimum required by law. Because the information collected relates to financial transactions of individuals and businesses it is not disclosed to the public in any form.

**4. Describe efforts to identify duplication.**

There is no duplication. Information being collected is specific and relevant only to the FVCCF Program.

**5. If the collection of information involves small businesses or other small entities, describe the methods used to minimize burden.**

The form is organized to help small entities such as small businesses keep track of their annual deposit/withdrawal activity in a manner that will aid them in the timely preparation of their tax returns. The information collected is the minimum necessary to ensure participants are complying with program regulations and statute.

**6. Describe the consequences to the Federal program or policy activities if the collection is not conducted or is conducted less frequently.**

The information is collected at the end of the tax year. Less frequent collection would allow improper deposit/withdrawal activity to go undetected for periods of more than one year and, in some cases, could prevent the Internal Revenue Service (IRS) from protecting the Government's interest if they were not notified of tax liability situations in time to act before the expiration of the IRS 3-year statute of limitations. Not collecting the information would almost certainly result in the Government's not recovering substantial amounts of deferred taxes.

**7. Explain any special circumstances that require the collection to be conducted in a manner inconsistent with OMB guidelines.**

The collection is consistent with OMB guidelines.

**8. Provide information on the PRA Federal Register notice that solicited public comments on the information collection prior to this submission. Summarize the public comments received in response to that notice and describe the actions taken by the agency in response to those comments. Describe the efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.**

A Federal Register notice published on July 3, 2012 (77 FR 39468) solicited public comments. No comments were received.

Below are comments from four of five program users contacted (had not yet heard from the fifth, by the time we needed to finalize this ICR). Not all commented on every aspect. There were no specific comments on the burden:

**Availability of data:**

1. Very good; I can get copies of historical records for clients without difficulty.
2. The data is generally available in connection with the annual tax return preparation. Tracking of exact dates versus reporting whether a deposit occurred by the required deadline sometimes takes extra effort.
3. The ability to get data from the CCF administrators has been excellent and forthcoming upon demand with case holders' approval.

**Frequency of collection:**

1. Reasonable- once a year is not too often.
2. Annual collection is appropriate because it integrates with the annual tax preparation.

**The clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported:**

1. Instructions and reporting format: very clear. You could add some guidance on how you like a net long-term capital loss reported that results in a negative capital gain account. (Response: The negative balance carry forward is an extremely rare occurrence and would probably be best dealt with by one on one discussion instead of including it in the general instructions).
2. Items for the deposit withdrawal report are fine.
3. The report is easy to complete in its current format. The only difficulty I've encountered is the two questions on the current year reduction of income and current year deposit for an earlier year. (Note: I asked him what the difficulty was with those checkboxes and he indicated that it was simply remembering to check the box).
4. The form is clear.

**9. Explain any decisions to provide payments or gifts to respondents, other than remuneration of contractors or grantees.**

No payment or gift to respondents is provided.

**10. Describe any assurance or confidentiality provided to respondents and the basis for assurance in statute, regulation, or agency policy.**

As stated on the form, information collected is confidential under the [Magnuson-Stevens Fishery Conservation and Management Act](#), as amended in 2006, and [NOAA Administrative Order 216-100](#), which sets forth procedures to protect confidentiality of fishery statistics. In addition, 50 CFR 259.38(b) states: "All CCF information received by the Secretary shall be held strictly confidential, except that it may be published or disclosed in statistical form provided such publication does not disclose, directly or indirectly, the identity of any fundholder."

**11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private.**

No sensitive questions are asked, however, the provision of the agreement holder's Social Security Number is required pursuant to 46 U.S.C. Sec. 1177 (m)(2) which requires NMFS to report annually to the IRS on capital construction funds including the name and taxpayer identification number of each agreement holder.

**12. Provide an estimate in hours of the burden of the collection of information.**

Number of respondents = 2,000  
Frequency of response = once a year  
Total number of responses expected = 2,000  
Average response time per respondent = 20 minutes  
Total annual response time = 667 hours.

**13. Provide an estimate of the total annual cost burden to the respondents or record-keepers resulting from the collection (excluding the value of the burden hours in Question 12 above).**

Annualized costs per respondent are estimated at \$5.85 (\$3.35 for postage and \$2.50 for copying). The total annual cost to the respondents or record keepers based on 2,000 responses is \$11,700.

**14. Provide estimates of annualized cost to the Federal government.**

The sole cost to the Federal Government is the labor necessary to process the reports and update the program database. This effort is estimated to involve 10 minutes per report for a Financial Assistance Technician, or 333 hours and \$9,365 in labor and benefits.

**15. Explain the reasons for any program changes or adjustments.**

The number of CCF participants has been drastically reduced since the last extension. The program undertook a large effort to terminate those participants that have not reported and/or have had no account activity in the past 5 years or more. This resulted in an adjustment: decrease of expected respondents from 3,600 to 2,000 since the last extension.

**16. For collections whose results will be published, outline the plans for tabulation and publication.**

The information collected is not published.

**17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons why display would be inappropriate.**

The forms will display the expiration date of OMB approval.

**18. Explain each exception to the certification statement.**

There are no exceptions.

**B. COLLECTIONS OF INFORMATION EMPLOYING STATISTICAL METHODS**

Statistical methods are not used for this collection.

# NOAA FORM 34-82 - *GENERAL INFORMATION*

## CAPITAL CONSTRUCTION FUND - DEPOSIT/WITHDRAWAL REPORT

(SEE REVERSE SIDE FOR LINE-BY-LINE INSTRUCTIONS FOR FILING NOAA FORM 34-82)

**NOAA Form 34-82 is required *each year*, even if no deposits or withdrawals are made.**

Failure to submit these required annual deposit/withdrawal reports shall be cause, after due notice, for disqualification of withdrawals or involuntary termination of the CCF agreement, at the Secretary's [of Commerce] discretion.

*CAUTION: Notify NOAA Fisheries in writing of any change in depository institutions. Entering this information on Form 34-82 is not sufficient notice to amend your Agreement.*

**DUE DATE: 30 Days** after the due date of the year's tax return, including extensions.

### SUPPORTING DOCUMENTS REQUIRED:

- A signed and **complete** copy (even if it shows no CCF activity) of the year's federal tax return as submitted to the IRS. Attach it to Form 34-82; *always* submit the tax return copy and Form 34-82 together.
- If deposits relate to a S-corporation, partnership, or LLC, attach copy of K-1 from that entity.
- If depositing net proceeds from sale or disposition of a vessel, attach a Net Proceeds Worksheet. Contact the CCF staff to request this form.
- Transfers between agreements generally must be disclosed on transferee and transferor tax returns. Deposit/Withdrawal reports should clearly show these transfers and the related agreement number.

### AVOID FREQUENT ERRORS:

- Each depository account should be reported on a separate Form 34-82. If useful, add a schedule summarizing the year's transactions.
- Funds transferred between two CCF depository accounts during the year should be shown as withdrawals and deposits on the affected accounts. Explain the transfers in DESCRIPTION.
- Verify that last year's ending balance agrees with this year's beginning balance on Form 34-82. Do not use *Year-End Market Value* for balances.
- Reconcile tax return entries reducing taxable income to entries on Form 34-82. Attach schedule if necessary to explain differences, especially when they relate to pass-through entities.
- Verify all deposit and withdrawal entries against the depository statement. All deposits must be physically made to the depository account, except for those made in the first effective year of the agreement or the period before the agreement is finalized. Deposits/withdrawals made during this period are referred to as "constructive." (Supporting depository statements should be kept as part of your permanent records.)
- All withdrawals should reference a specific *approved* project - give the type of project, vessel name, and Schedule B page number. *Example: "Reconstruction of FV Dorothy; B-4"*.
- Source of vessel income should appear on the report. *Example: "Vessel income from FV Jack; Sch. A-2"*.
- Interest and dividends earned for the year may be summarized as a single entry.
- Do not include *unrealized* gains and losses; list only *realized* gains and losses on investment transactions. Your tax advisor can assist you on this matter.

NOAA Form 34-82 is used to meet the continuing record keeping requirements of the Fishing Vessel Capital Construction Fund (FVCCF) program which is statutorily mandated under Section 607 of the Merchant Marine Act, 1936, as amended. The data collected is required pursuant to 50 CFR, Part 259.35, and P.L. 99-514 (The Tax Reform Act, 1986). NOAA Fisheries is required to provide information furnished on this form to the Internal Revenue Service.

The information is used by the Government for the purpose of responsibly administering the FVCCF Program and for general program management purposes. Assurance of confidentiality of information required to complete Form 34-82 is given in 50 CFR Part 259, Sec 259.38(b) of the FVCCF regulations.

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB control number.

**OVER FOR LINE-BY-LINE INSTRUCTIONS** ➡

# NOAA FORM 34-82 - *LINE-BY-LINE INSTRUCTIONS*

## CAPITAL CONSTRUCTION FUND - DEPOSIT/WITHDRAWAL REPORT

(SEE REVERSE SIDE FOR GENERAL INFORMATION ON NOAA FORM 34-82)

**NOAA Form 34-82 and tax return copy are required *each year*, even if no deposits or withdrawals are made.**

NOAA Fisheries is required to provide information furnished on this form to the Internal Revenue Service.

**DEPOSITORY BANK, OR INVESTMENT FIRM** - Enter name, location, type of account, account number, and date opened. Use a separate Deposit/Withdrawal Report for **EACH** account at **EACH** approved depository.

**AGREEMENT HOLDER** - Enter the name exactly as shown on the agreement.

**TAXABLE YEAR ENDING** - Enter applicable calendar year (12/31/yr.)... Fiscal Year taxpayers enter the ending date of the fiscal year.

**CCF CASE NUMBER** - Enter assigned case number as shown on the agreement.

**ACCOUNT ACTIVITY FOR THE TAX YEAR:** (Report transaction amounts in whole dollars)

**DATE** - Enter actual date of the deposit, withdrawal, or transfer. If reimbursing general operating funds, also show actual date of original expenditures in Description column.

**Deposits:** Enter the tax year for which the deposit is made, source of income (which Schedule A vessel) or details of transferred funds. EX: 2004 income - FV Dorothy. Summarize interest and dividend income. For deposit of proceeds of vessel sale, attach Net Proceeds Worksheet.

**Withdrawals:** Qualified withdrawals should describe Sch. B objective vessel and project. EX: Reconstruction of FV Dorothy. Every withdrawal should also be fully explained.

**SCH. A or SCH. B Page #** - Reference the appropriate page number of the Schedule A (income producing) vessel for each deposit, and the Schedule B objective vessel for each qualified withdrawal.

**CLASSIFICATION OF DEPOSITS (and Withdrawals)** - Use these columns to specify the bookkeeping classification to which each deposit and/or withdrawal relates. These bookkeeping classifications designate the ceiling defined by the Merchant Marine Act of 1936 (MMA) Sec. 607(e) and IRS Code Sec. 7518(a) under which deposits and withdrawals are made. (Also see information in IRS Publication 595). Since each ceiling classification is subject to different treatment for tax purposes, proper classification is important. Qualified withdrawals are made in the following classification order: First, from Capital; second, from Capital Gain; third, from Ordinary Income. Nonqualified withdrawals are made: First, from Ordinary Income; second, from Capital Gain; third from Capital.

**ORDINARY INCOME** - Deposits under this ceiling classification create an immediate deduction from taxable income. Generally, ordinary income deposits are limited to: (1) taxable income from operating the Schedule A vessel; (2) the ordinary income portion (depreciation recapture) on the sale of Agreement vessels; and (3) interest, dividend and short term capital gains and losses earned on investments of the FVCCF depository account.

**CAPITAL GAIN** - (long-term gains and losses). Deposits under this ceiling classification also create an immediate income tax deduction. Report long-term capital gain deposits of net proceeds made from the sale or insurance proceeds of Agreement vessels. Capital gains or losses from investment of the FVCCF deposits are also reported here.

**CAPITAL** - (non-tax deferred deposits). Valid deposits under this ceiling classification DO NOT generate a tax deduction. Generally, capital deposits are limited to vessel depreciation and the return of capital on the sale or other disposition of Schedule A vessels.

**SUMMARY BALANCE** - *IMPORTANT* Show beginning and end-of-year balance in the depository.

**SIGNATURE AND DATE** - Required certification by Agreement holder or Authorized Representative (with Power of Attorney, only). Forms not signed will be returned for certifying signature.

**OVER FOR GENERAL INFORMATION** ➡

**Capital Construction Fund Program  
DEPOSIT/WITHDRAWAL REPORT**

Mail report and tax return copy to:

NOAA Fisheries F/MB5  
Capital Construction Fund Program  
1315 East-West Highway  
Silver Spring, MD 20910-3282  
301-713-2393

Due 30 days after filing date of Federal Tax Return (including extensions). This report must be filed annually, whether or not agreement activity took place. Attach a signed copy of the Federal Income Tax Return, as filed with the IRS, to this report.

Prepare a separate Form 34-82 report for each account you maintain.  
DEPOSITORY BANK, OR INVESTMENT FIRM

Name: \_\_\_\_\_  
City and State: \_\_\_\_\_  
Number: \_\_\_\_\_ Date Opened: \_\_\_\_\_  
Type of Investment Account:  Savings  Money Market  Checking  
 Other: (describe) \_\_\_\_\_

AGREEMENT HOLDER:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Telephone No: \_\_\_\_\_

CCF CASE NUMBER

CCF - \_\_\_\_ - \_\_\_\_

REPORT OF DEPOSITORY  
ACTIVITY FOR TAX YEAR ENDED

\_\_\_\_ / \_\_\_\_ / \_\_\_\_

Did you reduce taxable income for the current tax year due to CCF activity? Amount deferred \$ _____ <input type="checkbox"/> YES <input type="checkbox"/> NO		CLASSIFICATION OF DEPOSITS:						SUMMARY BALANCE	Notes :
		ORDINARY INCOME (tax deferred)		CAPITAL GAIN (tax deferred)		CAPITAL (funds <u>not</u> tax deferred)			
		DEPOSIT	WITHDRAWAL	DEPOSIT	WITHDRAWAL	DEPOSIT	WITHDRAWAL		
Was a CCF deposit made during the current year for taxes deferred in the prior year? Clearly identify this deposit in Account Activity section. <input type="checkbox"/> YES <input type="checkbox"/> NO		BALANCE FORWARD - FROM PRIOR YEAR'S REPORT (Should be same as last year's "Balance - End of Year" amount. If different, attach a reconciling schedule.)							
ACCOUNT ACTIVITY FOR THE TAX YEAR Summarize interest and dividend deposits. For deposits of vessel income, provide name of vessel and Schedule A page number. For all withdrawals, provide name of vessel and Schedule B page number for project.									
	DATE	DESCRIBE	SCH. A OR SCH. B PAGE #						
1								1	
2								2	
3								3	
4								4	
5								5	
6								6	
7								7	
8								8	
9								9	
10								10	
TOTAL EACH COLUMN (include "Balance Forward" amount for each column)			( )		( )		( )		
WITHDRAWALS FOR THE YEAR (copy totals from adjacent column)		( )	←	( )	←	( )	←		
BALANCE - END OF TAX YEAR (net amounts and Summary Balance)									

Public reporting burden for this collection of information is estimated to average 20 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to NOAA Fisheries, F/MB5, 1315 East-West Hwy., Silver Spring, MD 20910.

I certify that for this tax year, there were no withdrawals or transfers other than those enumerated above for this Capital Construction Fund agreement. This report reflects true and complete statements in accordance with all applicable rules and regulations issued or adopted by the Secretary of Commerce pertaining to Section 607 of the Merchant Marine Act of 1936, as amended. Information on this report is complete, true and correct to the best of my knowledge and belief. **(Following Information is required.)**

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ Agreement holder or officer  Authorized  
representative

### Final Results of the Review

We determine that the following weighted-average dumping margins exist for Mukand and Chandan for the period February 1, 2010, through January 31, 2011.

Exporter/manufacturer	Margin (percent)
Mukand, Ltd .....	30.92
Chandan Steel Limited .....	30.92

Our normal practice for the rate applicable to non-reviewed respondents is to base this rate on the margins calculated for those companies that were selected for individual review, excluding *de minimis* margins or margins based entirely on adverse facts available.<sup>2</sup> In this review, we only have a single calculated margin for the company selected for individual review, namely, Mukand. Accordingly, we determine that the most appropriate margin available for us to use for the non-selected company in this review, Chandan, is the margin calculated for Mukand. Therefore, the margin we have assigned to Chandan for the final results of this administrative review is 30.92 percent. See *Certain Lined Paper Products from India: Notice of Final Results of Antidumping Duty Administrative Review*, 75 FR 7563 (February 22, 2010). This margin will apply to Chandan as both its assessment rate for this period of review (POR) and its cash deposit rate.

### Assessment Rates

The Department shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries, in accordance with 19 CFR 351.212(b)(1). The Department intends to issue appropriate assessment instructions for the companies subject to this review to CBP 15 days after the date of publication of these final results.

Mukand reported that it was the importer of record for all of its U.S. sales of subject merchandise. Pursuant to 19 CFR 351.212(b)(1), we have calculated importer-specific assessment rates based on the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of those sales.

To determine whether the duty assessment rates were *de minimis* (*i.e.*, less than 0.50 percent) in accordance with the requirement set forth in 19 CFR 351.106(c)(2), we calculated importer-specific *ad valorem* rates based on

reported and estimated entered values (when no entered value was reported). Where the assessment rate is above *de minimis*, we will instruct CBP to assess duties on all entries of subject merchandise by that importer. Pursuant to 19 CFR 351.106(c)(2), we will instruct CBP to liquidate without regard to antidumping duties any entries for which the assessment rate is *de minimis*.

The Department clarified its “automatic assessment” regulation on May 6, 2003. See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003) (*Assessment Policy Notice*). This clarification will apply to entries of subject merchandise during the POR produced by companies included in these final results of review for which the reviewed companies did not know their merchandise was destined for the United States. In such instances, we will instruct CBP to liquidate un-reviewed entries at the all-others rate established in the less-than-fair-value (LTFV) investigation if there is no rate for the intermediate company(ies) involved in the transaction. See *Assessment Policy Notice*.

### Cash Deposit Requirements

The following deposit rates will be effective upon publication of the final results of this administrative review for all shipments of stainless steel bar from India entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(2)(C) of the Act: (1) For companies covered by this review, the cash deposit rate will be the rates listed above; (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent final results in which that manufacturer or exporter participated; (3) if the exporter is not a firm covered in this review, a prior review, or the original LTFV investigation, but the producer is, the cash deposit rate will be the rate established for the most recent final results for the manufacturer of the merchandise; and (4) if neither the exporter nor the producer is a firm covered in this or any previous review conducted by the Department, the cash deposit rate will be 12.45 percent, the “all others” rate established in the LTFV investigation. See *Notice of Final Determination of Sales at Less Than Fair Value: Stainless Steel Bar from India*, 59 FR 66915 (December 28, 1994). These cash deposit requirements, when

imposed, shall remain in effect until further notice.

### Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary’s presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

### Notification Regarding Administrative Protective Order

This notice serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

These final results of review are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: June 26, 2012.

**Paul Piquado,**

*Assistant Secretary for Import Administration.*

### Appendix—Issues in Decision Memorandum

*Comment 1:* Whether to Use Zeroing Methodology in this Administrative Review

*Comment 2:* Whether the Department Should Have Selected Chandan as a Mandatory Respondent

[FR Doc. 2012–16329 Filed 7–2–12; 8:45 am]

BILLING CODE 3510–DS–P

## DEPARTMENT OF COMMERCE

### National Oceanic and Atmospheric Administration

#### Proposed Information Collection; Comment Request; Capital Construction Fund—Deposit/Withdrawal Report

**AGENCY:** National Oceanic and Atmospheric Administration (NOAA).

**ACTION:** Notice.

**SUMMARY:** The Department of Commerce, as part of its continuing

<sup>2</sup> See Issues and Decision Memorandum for a discussion of Chandan’s rate.

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.

**DATES:** Written comments must be submitted on or before September 4, 2012.

**ADDRESSES:** Direct all written comments to Jennifer Jessup, Departmental Paperwork Clearance Officer, Department of Commerce, Room 6616, 14th and Constitution Avenue NW., Washington, DC 20230 (or via the Internet at [Jjessup@doc.gov](mailto:Jjessup@doc.gov)).

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection instrument and instructions should be directed to Richard VanGorder at (301) 427-8784 or [Richard.VanGorder@noaa.gov](mailto:Richard.VanGorder@noaa.gov).

**SUPPLEMENTARY INFORMATION:**

**I. Abstract**

This request is for an extension of a currently approved information collection. Respondents will be commercial fishing industry individuals, partnerships, and corporations which entered into Capital Construction Fund agreements with the Secretary of Commerce allowing deferral of Federal taxation on fishing vessel income deposited into the fund for use in the acquisition, construction, or reconstruction of fishing vessels. Deferred taxes are recaptured by reducing an agreement vessel's basis for depreciation by the amount withdrawn from the fund for its acquisition, construction, or reconstruction. The deposit/withdrawal information collected from agreement holders is required pursuant to 50 CFR part 259.35 and Public Law 99-514 (The Tax Reform Act, 1986). The information collected is required to ensure that agreement holders are complying with fund deposit/withdrawal requirements established in program regulations and properly accounting for fund activity on their Federal income tax returns. The information collected must also be reported semi-annually to the Secretary of Treasury in accordance with the Tax Reform Act.

**II. Method of Collection**

The paper forms are currently required to be signed and mailed.

**III. Data**

*OMB Control Number:* 0648-0041.  
*Form Number:* NOAA Form 34-82.

*Type of Review:* Regular submission (extension of a current information collection).

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 2,000.

*Estimated Time per Response:* 20 minutes.

*Estimated Total Annual Burden Hours:* 667.

*Estimated Total Annual Cost to Public:* \$11,700 in recordkeeping/reporting costs.

**IV. Request for Comments**

Comments are invited on: (a) Whether the proposed 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 (including hours and cost) of the proposed collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (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.

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval of this information collection; they also will become a matter of public record.

Dated: June 27, 2012.

**Gwellnar Banks,**

*Management Analyst, Office of the Chief Information Officer.*

[FR Doc. 2012-16175 Filed 7-2-12; 8:45 am]

**BILLING CODE 3510-22-P**

**DEPARTMENT OF COMMERCE**

**National Oceanic and Atmospheric Administration**

**Proposed Information Collection; Comment Request; Drivers' Awareness of and Response to Significant Weather Events and the Correlation of Weather to Road Impacts**

**AGENCY:** National Oceanic and Atmospheric Administration (NOAA).

**ACTION:** Notice.

**SUMMARY:** The Department of Commerce, 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.

**DATES:** Written comments must be submitted on or before September 4, 2012.

**ADDRESSES:** Direct all written comments to Jennifer Jessup, Departmental Paperwork Clearance Officer, Department of Commerce, Room 6616, 14th and Constitution Avenue NW., Washington, DC 20230 (or via the Internet at [Jjessup@doc.gov](mailto:Jjessup@doc.gov)).

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection instrument and instructions should be Kevin Barjenbruch, 801-524-5113, or [Kevin.Barjenbruch@noaa.gov](mailto:Kevin.Barjenbruch@noaa.gov).

**SUPPLEMENTARY INFORMATION:**

**I. Abstract**

This request is for a reinstatement of a previously approved information collection. Due to an unusually dry winter, this survey could not be conducted during the OMB approval period.

This project is a joint effort of the University of Utah, NOAA's National Weather Service (NWS), the Utah Department of Transportation (UDOT), and NorthWest WeatherNet (NWN) to investigate and understand the relationship between meteorological phenomena and road conditions, as well as public understanding and response to available forecast information. The events which impact the Salt Lake City metro area during the winter of 2012-2013 will be examined. Through the administration of a targeted survey, important details will be gathered regarding: (a) The information that drivers possessed prior to and during a storm, including knowledge of observed and forecast weather conditions; (b) sources of weather and road information; (c) any modification of travel and/or commute plans, based on event information; (d) anticipation and perception of storm impacts and severity; and (e) perception and behavioral response to messages conveyed by the NWS and UDOT, along with their satisfaction of information provided. Analyses of the information gathered will focus on driver knowledge, perceptions, and decision making. Ultimately, the results of this survey will provide insight on how the Weather Enterprise may more effectively communicate hazard information to the public in a manner which leads to improved response (i.e., change travel times, modes, etc.). With a sufficient level of behavior change, it should be possible to improve safety