

triennial environmental assessment. The Strategic Planning Office at ATF will use the information to determine the agency's internal strengths and weaknesses and external opportunities and risks.

*Respondents:* Business or other for-profit, Not-for-profit institutions, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1,500.

*Estimated Burden Hours Per Respondent:* 18 minutes.

*Frequency of Response:* Other (triennial).

*Estimated Total Reporting Burden:* 450 hours.

*Clearance Officer:* Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

*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.*

[FR Doc. 00-7752 Filed 3-28-00; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 20, 2000.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before April 28, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1510.

*Revenue Procedure Number:* Revenue Procedure 96-60.

*Type of Review:* Extension.

*Title:* Procedure for Filing Forms W-2 in Certain Acquisitions.

*Description:* Information is required by the Internal Revenue Service to assist

predecessor and successor employers in complying with the reporting requirements under Code sections 6051 and 6011 for Forms W-2 and 941.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 553,500.

*Estimated Burden Hours Per*

*Respondent:* 12 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 110,700 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.*

[FR Doc. 00-7753 Filed 3-28-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 21, 2000

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before April 28, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0817.

*Regulation Project Number:* EE-28-78 Final.

*Type of Review:* Extension.

*Title:* Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension Plans.

*Description:* Internal Revenue Code (IRC) section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. IRS needs the

information to comply with requests for public inspection of the above-named documents.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institution, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 42,370.

*Estimated Burden Hours Per Respondent:* 12 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 8,538 hours.

*OMB Number:* 1545-1507.

*Regulation Project Number:* INTL-656-87 Final.

*Type of Review:* Extension.

*Title:* Treatment of Shareholders of Certain Passive Foreign Investment Companies.

*Description:* The reporting requirements affect U.S. persons that are direct and indirect shareholders of passive foreign investment companies (PFICs). The IRS uses Form 8621 to identify PFICs, U.S. persons that are shareholders, and transactions subject to PFIC taxation and to verify income inclusions, excess distributions and deferred tax amounts.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents:* 131,250.

*Estimated Burden Hours Per*

*Respondent:* 45 minutes.

*Frequency of Response:* Other (one-time only).

*Estimated Total Reporting Burden:* 100,000 hours.

*OMB Number:* 1545-1528.

*Revenue Procedure Number:* Revenue Procedure 97-15.

*Type of Review:* Extension.

*Title:* Remedial Payment Closing Agreement Program.

*Description:* This information is required by the Internal Revenue Service to verify compliance with sections 57, 103, 141, 142, 144, 145, and 147 of the Internal Revenue Code (IRC) of 1986, as applicable (including any corresponding provision, if any, of the Internal Revenue Code of 1954). This information will be used by the Service to enter into a closing agreement with the issuer of certain state or local bonds and to establish the closing agreement amount.

*Respondents:* Not-for-profit institution, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 50.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 30 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 75 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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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

March 22, 2000.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before April 28, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1308.  
*Regulation Project Number:* IA-17-90 Final.

*Type of Review:* Extension.  
*Title:* Reporting Requirements for Recipients of Point Paid on Residential Mortgages.

*Description:* To encourage compliance with the tax laws relating to the mortgage interest deduction, the regulations require the reporting on Form 1098 of points paid on residential mortgages. Only businesses that receive mortgage interest in the course of a trade

or business are affected by this reporting requirement.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 37,644.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 7 hours, 41 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 283,056 hours.

*OMB Number:* 1545-1669.

*Notice Number:* Notice 2000-3.  
*Type of Review:* Extension.

*Title:* Guidance on Cash or Deferred Arrangements.

*Description:* This notice provides guidance to employers maintaining, or who are contemplating establishing, cash or deferred arrangements (CODAs) for their employees. It permits some degree of flexibility in using the safe harbor methods, described in sections 40(k)(12) and 401(m)(11) of the Code, to satisfy the nondiscrimination tests normally applicable to CODAs. As indicated in section III, Q&As 1 and 2, of the notice, to take advantage of this flexibility, employers must amend their CODAs accordingly and provide employees written notices of the benefits available to them under the CODA.

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents:* 6,000.

*Estimated Burden Hours Per Respondent:* 1 hour, 20 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 8,000 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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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

March 22, 2000.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before April 28, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1668.

*Form Number:* IRS Form 8865 and Schedules.

*Type of Review:* Extension.

*Title:* Return of U.S. Persons With Respect to Certain Foreign Partnerships.

*Description:* The Taxpayer Relief Act of 1997 significantly modified the information reporting requirements with respect to foreign partnerships. The Act made the following three changes: (1) Expanded section 6038B to require U.S. persons transferring property to foreign partnerships in certain transactions to report those transfers; (2) expanded section 6038 to require certain U.S. partners of controlled foreign partnerships to report information about the partnerships; and (3) modified the reporting required under section 6046A with respect to acquisitions and dispositions of foreign partnership interests. Form 8865 will be used by U.S. persons to fulfill their reporting obligations under sections 6038B, 6038, and 6046A.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

**ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER**

Form	Recordkeeping	Learning about the law of the form	Preparing and sending the form to the IRS
8865 .....	15 hr., 32 min .....	3 hr., 59 min .....	4 hr., 25 min.
Schedule O (Form 8865) .....	12 hr., 55 min .....	2 hr., 23 min .....	2 hr., 42 min.
Schedule P (Form 8865) .....	5 hr., 16 min .....	24 min .....	30 min.