**DATES:** The tenth and eleventh meetings of the Advisory Commission will be held on February 1st and 2nd, 2000, beginning at 9 a.m. and ending tentatively at 3 p.m. in the Cash Room, of the United States Treasury at 15th and Pennsylvania Avenue, NW, Washington, DC.

## FOR FURTHER INFORMATION CONTACT:

Designated Federal Official: William McFadden, Senior Policy Advisor, Office of International Monetary and Financial Policy, Room 4444, Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC, 20220. Telephone number 202–622–0343, fax number (202) 622–7664. SUPPLEMENTARY INFORMATION: Notice of these meetings is given under the Federal Advisory Committee Act, 5 U.S.C. App. 2.

## Agenda of Meetings

The Commission members will focus on bankruptcy and contracts on February 1 and hold a public hearing for invited speakers on February 2.

#### **Procedural**

These meetings are open to the public. Please note that the meetings may close early if all business is finished. If you wish to attend, please FAX your full name, birthday, and social security number to the Designated Federal Official no later than 4 p.m., January 31, 2000 for clearance into the Treasury building. Members of the public, who have provided such information, must enter into the main Treasury building at the entrance on 15th Street between F and G Streets, and must provide a photo ID at the entrance to be admitted into the building.

Members of the public may submit when written comments. If you wish to furnish such comments, please provide 16 copies of your written material to the Designated Federal Official. If you wish to have your comments distributed to members of the Commission in advance of the tenth meeting, 16 copies of any written material should be provided to the Designated Federal Official no later than January 24, 2000.

Dated: January 13, 2000.

# William McFadden,

Designated Federal Official. [FR Doc. 00–1276 Filed 1–19–00; 8:45] BILLING CODE 4810–25–M

# **DEPARTMENT OF THE TREASURY**

Departmental Offices; International Monetary Fund Advisory Committee; Notice

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of Meeting.

SUMMARY: Under section 610 of the Foreign Operations, Export Financing and Related Programs Appropriations Act, 1999, the Secretary of the Treasury is required to establish an International Monetary Fund Advisory Committee (the "Committee") to advise the Secretary on IMF policy.

DATES: The third meeting of the Committee will be held on February 3, 2000, beginning at 1:30 p.m. in the Diplomatic Room located on the third floor of the main Department of the Treasury building, 1500 Pennsylvania Avenue, NW, Washington, DC.

## FOR FURTHER INFORMATION CONTACT:

Designated Federal Official: William McFadden, Senior Policy Advisor, Office of International Monetary and Financial Policy, Room 4444, Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC, 20220. Telephone number 202–622–0343, fax number (202) 622–7664.

**SUPPLEMENTARY INFORMATION:** Notice of this meeting is given under the Federal Advisory Committee Act, 5 U.S.C. App. 2.

## Agenda of Meeting

The IMF Advisory Committee will discuss the legislated mandates directed at the IMF, with a focus on questions related to social policies and core labor standards, and trade liberalization.

# **Procedural**

This meeting is open to the public. Please note that the meeting may close early if all business is finished. If you wish to attend please FAX your full name, birthday, and social security number to the Designated Federal Official no later than 4 p.m., January 31st, for clearance into the Treasury building. Members of the public who have provided such information, must enter the main Treasury building at the entrance on 15th Street between F and G Streets, and must provide a photo ID at the entrance to be admitted into the building.

Members of the public may submit written comments. If you wish to furnish such comments, please provide 16 copies of your written material to the Designated Federal Official. If you wish to have your comments distributed to members of the Committee in advance of the third meeting, 16 copies of any written material should be provided to the Designated Federal Official no later than January 31, 2000.

Dated: January 13, 2000.

#### William McFadden,

Designated Federal Official.
[FR Doc. 00–1277 Filed 1–19–00; 8:45 am]

BILLING CODE 4810-25-M

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

# Proposed Collection; Comment Request for Notice 2000–3

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)).

Currently, the IRS is soliciting comments concerning Notice 2000–3, Guidance on Cash or Deferred Arrangements.

**DATES:** Written comments should be received on or before March 20, 2000 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

# FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the notice should be directed to Carol Savage, (202) 622–3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

# SUPPLEMENTARY INFORMATION:

 $\label{eq:Title: Guidance on Cash or Deferred} Arrangements.$ 

OMB Number: 1545–1669.
Notice Number: Notice 2000–3.
Abstract: Notice 2000–3 provides guidance to employers maintaining,

Abstract: Notice 2000–3 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 401(k)(12) and 401(m)(11) of the Internal Revenue Code, to satisfy the nondiscrimination tests normally applicable to CODAs. 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.

Current Actions: There are no changes being made to the notice at this time.

*Type of Review:* Extension of a currently approved collection.

Affected Public: Business or other forprofit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 6.000.

Estimated Time Per Respondent: 1 hour, 20 minutes.

Estimated Total Annual Burden Hours: 8,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the 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 of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (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; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 11, 2000.

# Garrick R. Shear,

IRS Reports Clearance Officer. [FR Doc. 00–1383 Filed 1–19–00; 8:45 am]

## **DEPARTMENT OF THE TREASURY**

# **Internal Revenue Service**

[IA-17-90]

# Proposed Collection; Comment Request for Regulation Project

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, IA-17-90 (TD 8571), Reporting Requirements for Recipients of Points Paid on Residential Mortgages (§§ 1.6050H-1 and 1.6050H-

**DATES:** Written comments should be received on or before March 20, 2000 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

## FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation should be directed to Carol Savage, (202) 622–3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

## SUPPLEMENTARY INFORMATION:

*Title:* Reporting Requirements for Recipients of Points Paid on Residential Mortgages.

OMB Number: 1545–1380. Regulation Project Number: IA–17–

Abstract: These regulations require the reporting of certain information relating to payments of mortgage interest. Taxpayers must separately state on Form 1098 the amount of points and the amount of interest (other than points) received during the taxable year on a single mortgage and must provide to the payer of the points a separate statement setting forth the information being reported to the IRS.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other forprofit organizations. Estimated Number of Respondents: 37.644.

Estimated Time Per Respondent: 7 hours, 31 minutes.

Estimated Total Annual Burden Hours: 283,056.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

### **Request for Comments**

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the 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 of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (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; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 11, 2000.

#### Garrick R. Shear,

IRS Reports Clearance Officer. [FR Doc. 00–1384 Filed 1–19–00; 8:45 am] BILLIING CODE 4830–01–U

## **DEPARTMENT OF THE TREASURY**

# Internal Revenue Service

# Proposed Collection; Comment Request for Form 8865

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and