ADDRESSES: The closed meeting of the Art Advisory Panel will be held on April 11 and 12, 2001, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

### FOR FURTHER INFORMATION CONTACT:

Karen Carolan, C:AP:AS, 1099 14th Street, NW., Washington, DC 20005. Telephone (202) 694–1861 (not a toll free number).

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that a closed meeting of the Art Advisory Panel will be held on April 11 and 12, 2001, in Room 4600E, beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7), and that the meeting will not be open to the public.

## Daniel L. Black, Jr.,

Chief, Appeals.

[FR Doc. 01–6213 Filed 3–12–01; 8:45 am] BILLING CODE 4830–01–P

# **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

# Art Advisory Panel of the Commissioner of Internal Revenue; Availability of Report of 2000 Closed Meetings

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

**ACTION:** Notice of availability of report on closed meetings of the Art Advisory Panel.

SUMMARY: The report is now available. Pursuant to 5 U.S.C. app. I section 10(d), of the Federal Advisory Committee Act; and 5 U.S.C. section 552b, the Government in the Sunshine Act: A report summarizing the closed meeting activities of the Art Advisory Panel during 2000, has been prepared. A copy of this report has been filed with the Assistant Secretary of the Treasury

for Management and is now available for public inspection at: Internal Revenue Service, Freedom of Information Reading Room, Room 1621, 1111 Constitution Avenue, NW., Washington, DC 20224.

Requests for copies should be addressed to: Director, Disclosure Operations Division, Attn: FOI Reading Room, Box 388, Benjamin Franklin Station, Washington, DC 20224, Telephone (202) 622–5164, (Not a toll free telephone number).

The Commissioner of Internal Revenue has determined that this document is not a major rule as defined in Executive Order 12291 and that a regulatory impact analysis therefore is not required. Neither does this document constitute a rule subject to the Regulatory Flexibility Act (5 U.S.C. chapter 6).

### FOR FURTHER INFORMATION CONTACT:

Karen Carolan, C:AP:ART, Internal Revenue Service/Appeals, 1099 14th Street, NW., Washington, DC 20005, Telephone (202) 694–1861 (Not a toll free telephone number).

#### Robert E. Wenzel,

Acting Commissioner of Internal Revenue. [FR Doc. 01–6212 Filed 3–12–01; 8:45 am] BILLING CODE 4830–01–P