

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

April 11, 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 May 22, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0887.

Form Number: IRS Form 8281.

Type of Review: Extension.

Title: Information Return for Publicly Offered Original Issue Discount Instruments.

Description: Form 8281 is filed by the issuer of a publicly offered debt instrument having Original Issue Discount (OID). The information is used to update Publication 1212, "List of Original Issue Discount Instruments."

Estimated Number of Respondents/Recordkeepers: 500.

ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER

Recordkeeping	5 hr., 1 min.
Learning about the law or the form.	30 min.
Preparing, copying, assembling, and sending the form to the IRS.	37 min.

Frequency of Response: On occasion, Annually.

Estimated Total Reporting/Recordkeeping Burden: 3,065 hours.

OMB Number: 1545-1518.

Form Number: IRS Form 5498-MSA.

Type of Review: Extension.

Title: MSA or Medicate+Choice MSA Information.

Description: Form 5498-MSA is used to report contributions to a medical savings account as set forth in section 220(h).

Estimated Number of Respondents: 16,442.

Estimated Burden Hours Per

Respondent: 10 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 6,988 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.

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Departmental Reports Management Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 13, 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 May 22, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1605.

Revenue Ruling Number: Revenue Ruling 2000-8.

Type of Review: Extension.

Title: Negative Elections in Section 401(k) Plans.

Description: Revenue Ruling 2000-8 describes certain criteria that must be met before an employee's compensation can be reduced and contributed to an employer's section 401(k) plan in the absence of an affirmative election by the employee.

Estimated Number of Respondents: 1,500.

Estimated Burden Hours Per Respondent: 1 hour, 10 minutes.

Frequency of Response: On occasion, Annually.

Estimated Total Reporting Burden: 1,750 hours.

OMB Number: 1545-1673.

Revenue Procedure Number: Revenue Procedure 2000-16.

Type of Review: Extension.

Title: Employee Plans Compliance Resolution System.

Description: The information requested in this revenue procedure is required to enable the Commissioner, Tax Exempt and Government Entities Division of the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of these agreements and statements allows individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

Estimated Number of Respondents/Recordkeepers: 4,242.

Estimated Burden Hours Per

Respondent/Recordkeeper: 14 hours, 32 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 61,697 hours.

OMB Number: 1545-1674.

Revenue Procedure Number: Revenue Procedure 2000-20.

Type of Review: Extension.

Title: Master and Prototype Plans.

Description: The master and prototype revenue procedure sets forth the procedures for sponsors of master and prototype pension, profit-sharing and annuity plans to request an opinion letter from the Internal Revenue Service that the form of a master or prototype plan meets the requirements of section 40(a) of the Internal Revenue Code. The information requested in sections 5.14, 9.11, 12.02, 12.03, 15.02, 17.02, 18.06, 19.02 and 19.09 of the master and prototype procedure is in addition to the information required to be submitted with Forms 4461

(Application for Approval of Master or Prototype and Regional Prototype Defined Contribution Plan); 4461-A

(Application for Approval of Master or Prototype and Regional Prototype Defined Benefit Plan); and 4461-B

(Application for Approval of Master or Prototype Plan (Mass Submitter

Adopting Sponsor)). The information is needed in order to enable the Employee Plans function of the Service's Tax Exempt and Government Entities Division to issue an opinion letter.

Estimated Number of Respondents: 266,530.

Estimated Burden Hours Per Respondent: 1 hour, 32 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden:
408,563 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.

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DEPARTMENT OF THE TREASURY

Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service; Meeting

AGENCY: Department Offices, Treasury.

ACTION: Notice of meeting.

SUMMARY: This notice announces the date and time for the next meeting and the provisional agenda for consideration by the Committee.

DATES: The next meeting of the Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service will be held on Friday, May 5, 2000 at 8:30 a.m. at the Seaport Hotel, One Seaport Lane, Boston, MA 02210, Tel.: (617) 385-4000 or 1-877-SEAPORT. The duration of the meeting will be approximately four hours.

FOR FURTHER INFORMATION CONTACT: Dennis M. O'Connell, Director, Office of Tariff and Trade Affairs, Office of the Under Secretary (Enforcement), Room 4004, Department of the Treasury, 1500 Pennsylvania Avenue, N.W., Washington, D.C. 20220. Tel.: (202) 622-0220. Final meeting details, including the meeting time, location, and agenda, can be confirmed by contacting the office indicated above one week prior to the meeting date.

Agenda

At the May 5, 2000 session, the regular quarterly meeting of the Advisory Committee, the Committee is expected to pursue the following agenda. The agenda may be modified prior to the meeting.

1. Reports on Subcommittee progress:
 - (a) Study of Merchandise Processing Fee
 - (b) Study of Compliance Assessment Team (CAT) methodology
2. Customs entry procedure revision project (ERP)
3. Update on Automation

4. Status of the "Tin Man" in-bond program and discussion of the results of the statistical sampling.

SUPPLEMENTARY INFORMATION: The meeting is open to the public; however, participation in the Committee's deliberations is limited to Committee members and Customs and Treasury Department staff. A person other than an Advisory Committee member who wishes to attend the meeting should give advance notice by contacting Theresa Manning at (202) 622-0220, no later than April 28, 2000.

Dated: April 14, 2000.

Dennis M. O'Connell,

*Acting Deputy Assistant Secretary
(Regulatory, Tariff, and Trade Enforcement).*

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974, as Amended; System of Records

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of Proposed New Privacy Act System of Records.

SUMMARY: The Treasury Department, Internal Revenue Service, gives notice of a proposed new system of records entitled "Criminal Investigation Audit Trail Records System—Treasury/IRS 46.051," which is subject to the Privacy Act of 1974, 5 U.S.C. 552a. This proposed system has been developed to enable the Criminal Investigation Division to analyze computer system usage and identify potential security violations. It is further proposed to have the system exempt from meeting certain requirements of the Privacy Act of 1974.

DATES: Comments must be received no later than May 22, 2000. This new system of records will be effective May 30, 2000, unless comments are received which result in a contrary determination.

ADDRESSES: Comments should be sent to the Office of Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224. Comments will be made available for inspection and copying in the Freedom of Information Reading Room upon request.

FOR FURTHER INFORMATION CONTACT: Fu-An Chao, Chief, Systems Development and Support, Criminal Investigation, (202) 622-7803.

SUPPLEMENTARY INFORMATION: The Internal Revenue Service's Criminal

Investigation Division seeks to establish and maintain the proposed new system of records as a more comprehensive means of performing its responsibilities.

Criminal Investigation carries out many law enforcement related functions. Among Criminal Investigation's principal responsibilities are investigating and referring for prosecution criminal cases, centering largely on violations of tax laws, including income tax evasion, refund fraud, and other crimes contributing to the federal tax gap. Criminal Investigation also investigates violations of certain money laundering laws.

Many of these law enforcement related functions have been automated and are available on Criminal Investigation computer systems. To ensure the integrity of the system data, audit records are maintained to identify all events that occur while users attempt to access or use the computer system or the applications. This system will identify the sequence of events that occurred while an individual is logged onto the system.

Due to the nature of information collected, the Criminal Investigation Audit Trail Records System will automatically identify law enforcement related information.

The Criminal Investigation Audit Trail Records System produces an output record that identifies user names, times logged into the system, and sequences of events which occurred, while logged into the system, or attempting to log onto the system, and investigatory files accessed. Once the output record is created, it is sent to the National Office for review. This enables the security staff to determine if any irregular activities or patterns are occurring. Individuals who are detected by the audit logs of irregular activities or patterns may be adversely affected up to and including prosecution for unauthorized access to government records.

The Internal Revenue Service is giving public notice of a proposed rule to exempt this system of records from certain provisions of 5 U.S.C. 552a pursuant to subsections (j)(2) and (k)(2). A proposed rule is being published separately in the **Federal Register**. The exemption is intended to comply with legal prohibitions against the disclosure of certain kinds of information and to protect certain information on individuals maintained in this system of records.

The new system of records report, as required by 5 U.S.C. 552a (r) of the Privacy Act, has been submitted to the Committee on Government Reform in the House of Representatives, the