

month intervals. An occasional special meeting may be held at the discretion of the chairperson and the members. Meetings will generally be held at the U.S. Customs Service headquarters in Washington, DC. On occasion, meetings may be held outside of Customs Headquarters, generally at a Customs port.

The meetings are open to public observers, including the press, unless special procedures have been followed to close a meeting to the public. The Committee may elect to receive oral or written presentations by parties not directly represented by a member of the Committee where such presentations would contribute to committee deliberations.

No person who is required to register under the Foreign Agents Registration Act as an agent or representative of a foreign principal may serve on the advisory committee. Members shall not be paid compensation, nor shall they be considered federal government employees for any reason. No per diem, transportation or other expenses will be reimbursed for the cost of attending committee meetings at any location.

Membership on the Committee is personal to the appointees. Regular attendance is essential to the effective operation of the Committee. Members are selected based on their individual credentials and qualifications. Members may not designate alternates to represent them at Committee meetings. In the event of an unavoidable absence of a member, even if the meeting is closed to the public, a representative of the member's organization may attend the session as a nonparticipating observer.

Initially, four members will be appointed for a term of twelve months and four members will be appointed for a term of twenty four months. Thereafter members will serve for a period of twenty four months. Members who served on the Committee during a prior two year term or terms are eligible to reapply for membership. However, it is expected that approximately half of the seats on the Committee will be filled with new members.

Any interested person wishing to serve on the Customs COBRA Fees Advisory Committee must provide the following: a statement of interest and reasons for application and a complete professional biography or resume. In addition, applicants must state in their applications that they agree to submit to preappointment security and tax checks. There is no prescribed format for the application. Applicants may send a cover letter describing their interest and qualifications, along with a resume.

Dated: February 2, 2000.

**Raymond W. Kelly,**

*Commissioner of Customs.*

[FR Doc. 00-2724 Filed 2-7-00; 8:45 am]

**BILLING CODE 4820-02-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 6559 & 6559-A

**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 Form 6559, Transmitter Report and Summary of Magnetic Media and Form 6559-A, Continuation Sheet for Form 6559.

**DATES:** Written comments should be received on or before April 10, 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 forms and instructions should be directed to Faye Bruce, (202) 622-6665, Internal Revenue Service, Room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Transmitter Report and Summary of Magnetic Media (Form 6559) and Continuation Sheet for Form 6559 (Form 6559-A).

*OMB Number:* 1545-0441.

*Form Number:* 6559 & 6559-A.

*Abstract:* Forms 6559 and 6559-A are used by filers of Form W-2 Wage and Tax Data to transmit filings on magnetic media. SSA and IRS need signed jurat and summary data for processing purposes. The forms are used primarily by large employers and tax filing services (service bureaus).

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

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

*Affected Public:* Business or other for-profit organizations, not-for-profit

institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 90,000.

*Estimated Time Per Respondent:* 18 min.

*Estimated Total Annual Burden Hours:* 27,000.

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 28, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-2731 Filed 2-7-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of Citizen Advocacy Panel, Brooklyn District

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Brooklyn District Citizen Advocacy

Panel will be held in Brooklyn, New York.

**DATES:** The meeting will be held Friday, February 25, 2000.

**FOR FURTHER INFORMATION CONTACT:** Eileen Cain at 1-888-912-1227 or 718-488-3555.

**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 an operational meeting of the Citizen Advocacy Panel will be held Friday, February 25, 2000, 6:00 p.m. to 9:00 p.m. at the Internal Revenue Service Brooklyn Building located at 625 Fulton Street, Brooklyn, NY 11201. For more information or to confirm attendance, notification of intent to attend the meeting must be made with Eileen Cain. Mrs. Cain can be reached at 1-888-912-1227 or 718-488-3555. The public is invited to make oral comments from 8:30 p.m. to 9:00 p.m. on Friday Feb. 25, 2000. Individual comments will be limited to 5 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 718-488-3555, or write Eileen Cain, CAP Office, P.O. Box R, Brooklyn, NY, 11201. The Agenda will include the following: various IRS issues. Note: Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: January 29, 2000.

**John J. Mannion,**

*Program Manager, Taxpayer Advocate Service.*

[FR Doc. 00-2732 Filed 2-7-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of Citizen Advocacy Panel, South Florida District

**AGENCY:** Internal Revenue Service.

**ACTION:** Notice.

**SUMMARY:** A public meeting of the South Florida District Citizen Advocacy Panel will be held in Fort Myers, Florida.

**DATES:** The meeting will be held Saturday, February 26, 2000.

**FOR FURTHER INFORMATION CONTACT:** Nancy Ferree at 1-888-912-1227 or 954-423-7974.

**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 Public meeting of the Citizen Advocacy Panel will be held Saturday, February 26, 2000, 9:00 a.m. to Noon at

the Edison Community College, Learning Resource Building, J-103 Corbin Auditorium, 8099 College Parkway SW, Fort Myers, FL 33919.

For more information contact Nancy Ferree at 1-888-912-1227 or 954-423-7974. The public is invited to make oral comments. Individual comments will be limited to 10 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 954-423-7974, or write Nancy Ferree, CAP Office, 7771 W. Oakland Park Blvd #225, Sunrise, FL 33351. The Agenda will include the following: various IRS issues.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: January 29, 2000.

**John J. Mannion,**

*Program Manager, Taxpayer Advocate Service.*

[FR Doc. 00-2733 Filed 2-7-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Citizen Advocacy Panel, Brooklyn District

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Brooklyn District Citizen Advocacy Panel will be held in Uniondale, New York.

**DATES:** The meeting will be held Thursday, March 2, 2000.

**FOR FURTHER INFORMATION CONTACT:** Eileen Cain at 1-888-912-1227 or 718-488-3555.

**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 an operational meeting of the Citizen Advocacy Panel will be held Thursday, March 2, 2000, 7:30 p.m. to 9:30 p.m. at the Long Island Marriott Hotel at 101 James Doolittle Boulevard 9, Uniondale, NY 11553. For more information or to confirm attendance, notification of intent to attend the meeting must be made with Eileen Cain. Mrs. Cain can be reached at 1-888-912-1227 or 718-488-3555. The public is invited to make oral comments from 7:30 p.m. to 9:30 p.m. on Thursday, March 2, 2000. Individual comments will be limited to 5 minutes. If you would like to have the CAP consider a written statement, please call 1-888-

912-1227 or 718-488-3555, or write Eileen Cain, CAP Office, P.O. Box R, Brooklyn, NY 11202. The Agenda will include the following: introductions of the panel and open discussions with the public.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: January 29, 2000.

**John J. Mannion,**

*Program Manager, Taxpayer Advocate Service.*

[FR Doc. 00-2734 Filed 2-7-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### Summary of Precedent Opinions of the General Counsel

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is publishing a summary of legal interpretations issued by the Department's General Counsel involving veterans' benefits under laws administered by VA. These interpretations are considered precedential by VA and will be followed by VA officials and employees in future claim matters. The summary is published to provide the public, and, in particular, veterans' benefit claimants and their representatives, with notice of VA's interpretation regarding the legal matter at issue.

**FOR FURTHER INFORMATION CONTACT:** Jane L. Lehman, Chief, Law Library, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273-6558.

**SUPPLEMENTARY INFORMATION:** VA regulations at 38 CFR 2.6(e)(9) and 14.507 authorize the Department's General Counsel to issue written legal opinions having precedential effect in adjudications and appeals involving veterans' benefits under laws administered by VA. The General Counsel's interpretations on legal matters, contained in such opinions, are conclusive as to all VA officials and employees not only in the matter at issue but also in future adjudications and appeals, in the absence of a change in controlling statute or regulation or a superseding written legal opinion of the General Counsel.

VA publishes summaries of such opinions in order to provide the public with notice of those interpretations of the General Counsel that must be followed in future benefit matters and to