

*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.*  
 [FR Doc. 00-7754 Filed 3-28-00; 8:45 am]

**BILLING CODE 4830-01-P**

## 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.

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**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.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 154,015 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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