

sureties on Federal bonds are terminated effective today.

The Companies were last listed as acceptable sureties on Federal bonds at 64 FR on pages 35868 and 35886, July 1, 1999.

With respect to any bonds currently in force with above listed companies, bond-approving officers may let such bonds run to expiration and need not secure new bonds. However, no new bonds should be accepted from these Companies.

In addition, bonds that are continuous in nature should not be renewed.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570/index.html>. A hard copy may be purchased from the Government Printing Office (GPO), Subscription Service, Washington, DC, telephone (202) 512-1800. When ordering the Circular from GPO, use the following stock number: 048000-00527-6.

Questions concerning this notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6A04, Hyattsville, MD 20782.

Dated: March 3, 2000.

**Wanda J. Rogers,**

*Director, Financial Accounting and Services Division, Financial Management Service.*

[FR Doc. 00-6299 Filed 3-14-00; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### **Surety Companies Acceptable on Federal Bonds-Name Change: Allendale Mutual Insurance Company**

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 14 to the Treasury Department Circular 570; 1999 Revision, published July 1, 1999, at 64 FR 35864.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-7102.

**SUPPLEMENTARY INFORMATION:** Allendale Mutual Insurance Company, a Rhode Island corporation, has formally changed its name to Factory Mutual Insurance Company, effective July 1, 1999. The Company was last listed as an acceptable surety on Federal bonds at 64 FR 35865, July 1, 1999.

A Certificate of Authority as an acceptable surety on Federal bonds,

dated today, is hereby issued under Sections 9304 to 9308 of Title 31 of the United States Code, to Factory Mutual Insurance Company, Johnston, Rhode Island. This new Certificate replaces the Certificate of Authority issued to the Company under its former name. The underwriting limitation of \$114,720,000 established for the Company as of July 1, 1999, remains unchanged until June 30, 2000.

Certificates of Authority expire on June 30, each year, unless revoked prior to that date. The Certificates are subject to subsequent annual renewal as long as the Company remains qualified (31 CFR, Part 223). A list of qualified companies is published annually as of July 1, in the Department Circular 570, which outlines details as to underwriting limitations, areas in which licensed to transact surety business and other information. Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570, 1999 Revision, at page 35874 to reflect this change.

The Circular may be viewed and downloaded through the Internet (<http://www.fms.treas.gov/c570/index.html>). A hard copy may be purchased from the Government Printing Office (GPO), Subscription Service, Washington, DC, telephone (202) 512-1800. When ordering the Circular from GPO, use the following stock number: 048000-00527-6.

Questions concerning this notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6A04, Hyattsville, MD 20782.

Dated: March 3, 2000.

**Wanda J. Rogers,**

*Director, Financial Accounting and Services Division, Financial Management Service.*

[FR Doc. 00-6298 Filed 3-14-00; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### **Surety Companies Acceptable on Federal; Western Insurance Company**

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 13 to the Treasury Department Circular 570; 1999 Revision, published July 1, 1999, at 64 FR 35864.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-6696.

**SUPPLEMENTARY INFORMATION:** A Certificate of Authority as an acceptable surety on Federal Bonds is hereby issued to the following company under Sections 9304 and 9308. Federal Bond-approving officers should annotate their reference copies of the Treasury Circular 570, 1999 Revision, on page 35893 to reflect this addition:

*Western Insurance Company. Business Address: P.O. Box 21030, Reno, NV 89515. Phone: (775) 829-6650.*

*Underwriting Limitation b/: \$291,000. Surety Licenses c/: NV. Incorporated in: Nevada.*

Certificates of Authority expire on June 30 each year, unless revoked prior to that date. The Certificates are subject to subsequent annual renewal as long as the companies remain qualified (31 CFR, Part 223). A list of qualified companies is published annually as of July 1 in Treasury Department Circular 570, with details as to underwriting limitations, areas in which licensed to transact surety business and other information.

The Circular may be viewed and downloaded through the Internet (<http://www.fms.treas.gov/c570/index.html>). A hard copy may be purchased from the Government Printing Office (GPO), Subscription Service Washington, DC, telephone (202) 512-1800. When ordering the Circular from GPO, use the following stock number: 048000-00527-6.

Questions concerning this Notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6A04, Hyattsville, MD 20782.

Dated: March 3, 2000.

**Wanda J. Rogers,**

*Director, Financial Accounting and Services Division, Financial Management Service.*

[FR Doc. 00-6297 Filed 3-14-00; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 8288-B**

**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 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

**DATES:** Written comments should be received on or before May 15, 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 form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

*OMB Number:* 1545-1060.

*Form Number:* 8288-B.

*Abstract:* Section 1445 of the Internal Revenue Code requires transferees to withhold tax on the amount realized from sales or other dispositions by foreign persons of U.S. real property interests. Code sections 1445(b) and (c) allow the withholding to be reduced or eliminated under certain circumstances. Form 8288-B is used to apply for a withholding certificate from IRS to reduce or eliminate the withholding required by Code section 1445.

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

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

*Affected Public:* Business or other for-profit organizations and individuals or households.

*Estimated Number of Respondents:* 5,079.

*Estimated Time Per Respondent:* 5 hr., 5 min.

*Estimated Total Annual Burden Hours:* 25,852.

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: March 2, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-6270 Filed 3-14-00; 8: 45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Forms 8288 and 8288-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 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests, and Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests.

**DATES:** Written comments should be received on or before May 15, 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests (Form 8288) and Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (Form 8288-A).

*OMB Number:* 1545-0902

*Form Number:* 8288 and 8288-A

*Abstract:* Internal Revenue Code section 1445 requires transferees to withhold tax on the amount realized from sales or other dispositions by foreign persons of U.S. real property interests. Form 8288 is used to report and transmit the amount withheld to the IRS. Form 8288-A is used by the IRS to validate the withholding, and a copy is returned to the transferor for his or her use in filing a tax return.

*Current Actions:* An optional box for the phone number of the buyer or other transferee was added in Part I and Part II at the request of the FIRPTA Unit in Philadelphia.

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

*Affected Public:* Business or other for-profit organizations and individuals or households.

*Estimated Number of Respondents:* 4,918.

*Estimated Time Per Respondent:* 22 hr., 36 min.

*Estimated Total Annual Burden Hours:* 111,161.

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