

Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 00-9871 Filed 4-19-00; 8:45 am]

**BILLING CODE 4830-01-P**

**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.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 00-9872 Filed 4-19-00; 8:45 am]

**BILLING CODE 4830-01-P**

**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.