

Approved: July 28, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Ruling 2000-33

**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 Revenue Ruling 2000-33, Deferred Compensation Plans of State and Local Governments and Tax-Exempt Organizations.

**DATES:** Written comments should be received on or before October 3, 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 revenue ruling should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Deferred Compensation Plans of State and Local Governments and Tax-Exempt Organizations.

*OMB Number:* 1545-1695.

*Revenue Ruling Number:* Revenue Ruling 2000-33.

*Abstract:* Revenue Ruling 2000-33 specifies the conditions the plan sponsor should meet to automatically defer a certain percentage of its employees' compensation into their accounts in an eligible deferred compensation plan.

*Current Actions:* There are no changes being made to this revenue ruling at this time.

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

*Affected Public:* Not-for-profit institutions, and state, local or tribal governments.

*Estimated Number of Respondents:* 500.

*Estimated Time Per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 500.

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.

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Garrick R. Shear,

IRS Reports Clearance Officer.

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## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

#### Proposed Agency Information Collection Activities

**AGENCY:** Office of Thrift Supervision, Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury invites the general public and

other Federal agencies to comment on proposed and continuing information collections, as required by the Paperwork Reduction Act of 1995. Today, the Office of Thrift Supervision (OTS) within the Department of the Treasury solicits comments on proposed changes to the Thrift Financial Report (TFR), effective with the March 31, 2001 report. The following subjects are discussed in more detail below:

- (1) Nontraditional lending, namely, high loan-to-value loans and subprime loans;
- (2) Mortgage-backed securities;
- (3) Asset-backed securities;
- (4) Definition of mortgage loans;
- (5) Junior liens;
- (6) Credit cards
- (7) Accumulated other comprehensive income;
- (8) Home equity lines of credit outstanding;
- (9) Nonmortgage loan activity;
- (10) Deposit information and deposit insurance premium assessment information;
- (11) Reciprocal balance accounts;
- (12) Adjustments to capital;
- (13) Average balance sheet data;
- (14) Board of directors' interest rate risk limits;
- (15) IRS Domestic Building and Loan Association (DBLA) Test;
- (16) Mutual fund and annuity sales;
- (17) Filings under the Securities and Exchange Act of 1934;
- (18) Savings association and subsidiary web-site addresses;
- (19) Holding company financial information;
- (20) Transactions with affiliates;
- (21) Fiduciary and related services;
- (22) Residual interests in financial assets sold;
- (23) Federal Home Loan Bank (FHLB) structured advances and other structured borrowings;
- (24) Schedule YD, Yields on Deposits;
- (25) Asset maturity data in Schedule SI;
- (26) Margin accounts;
- (27) Estimated market value rate shocks;
- (28) Multifamily mortgages;
- (29) Mortgage loan activity;
- (30) Hedging activity;
- (31) Eliminating confidential treatment for certain interest rate risk and past due data;
- (32) Reporting frequency of Schedule CSS (Subordinated Organization Schedule).

At the end of the comment period, the comments and recommendations received will be analyzed to determine the extent to which OTS should modify the proposed revisions prior to giving its final approval. OTS will then submit the