

Description: Form 8816 is used by insurance companies claiming an additional deduction under IRC section 847 to reconcile heir special loss discount and special estimated tax payments, and to determine their tax benefit associated with the deduction. The information is needed by the IRS to determine that the proper additional deduction was claimed and to insure the proper amount of special estimated tax was computed and deposited.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 3,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—4 hr., 18 min.

Learning about the law or the form—1 hr., 0 min.

Preparing, copying, assembling and sending the form to the IRS—1 hr., 6 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 19,200 hours.

OMB Number: 1545-1550.

Notice Number: Notice 97-45.

Type of Review: Extension.

Title: Highly Compensated Employee Definition.

Description: This notice provides guidance on the definition of a highly compensated employee within the meaning of section 414(q) of the Internal Revenue Code as simplified by section 1431 of the Small Business Job Protection Act of 1996, including an employer's option to make a top-paid group election under section 414(q)(1)(B)(ii).

Respondents: Business or other for-profit, not-for-profit institutions.

Estimated Number of Recordkeepers: 218,683.

Estimated Burden Hours Per Recordkeeper: 18 minutes.

Estimated Total Recordkeeping Burden: 65,605 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,

Department Reports Management Officer.

[FR Doc. 00-26797 Filed 10-18-00; 8:45 am]

BILLING CODE 4830-01-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Advisory Committee on the Special Enrollment Examination; Notice of Partially Closed Meeting

AGENCY: Internal Revenue Service, Office of Director of Practice, Treasury.

ACTION: Notice of partially closed Federal advisory committee meeting.

SUMMARY: Notice is given of a partially closed meeting of the Advisory Committee on the Special Enrollment Examination.

DATES: The meeting will be held Wednesday, November 8 and Thursday, November 9, 2000 from 8 a.m. to 5 p.m. each day. Written requests to speak at the meeting or to attend the meeting must be received no later than November 1, 2000.

ADDRESSES: The meeting will be held at the Radisson Barcelo Hotel, 8444 International Drive, Orlando, Florida. Written requests to speak at the meeting or to attend the meeting must be mailed or faxed to: Internal Revenue Service, Office of Director of Practice, C:AP:DP, Attn: Kathy Hughes, 1111 Constitution Avenue, NW, Washington, DC 20224; fax number 202-694-1934.

FOR FURTHER INFORMATION CONTACT:

Kathy Hughes, Designated Federal Officer, Advisory Committee on the Special Enrollment Examination, at 202-694-1851.

SUPPLEMENTARY INFORMATION: Pursuant to section 10(a)(2) of the Federal Advisory Committee Act ("FACA"), 5 U.S.C. App., notice is hereby given that the Advisory Committee on the Special Enrollment Examination ("SEE") will meet Wednesday, November 8, and Thursday, November 9, 2000 from 8:00 a.m. to 5:00 p.m. each day. The meeting will be held at the Radisson Barcelo Hotel, 8444 International Drive, Orlando, Florida.

On November 8, the Committee will review and discuss the following topics: enrollment application processing; administration of the 2000 SEE; and progress on the 2001 SEE. On November 9, the Committee will review and discuss the following topic: requirements for continuing professional education.

Under section 10(a)(1) of FACA advisory committee meetings are generally open to the public. However, under section 10(d) of FACA, the head of an agency to which an advisory committee reports may determine in writing that all or any portion of a meeting shall be closed to the public in

accordance with section (c) of the Government in the Sunshine Act, 5 U.S.C. 552b. A written determination has been made that pursuant to section (c)(9)(B) of the Government in the Sunshine Act the November 8 portions of the meeting dealing with the Committee's review and discussion of the administration of the 2000 SEE and progress on the 2001 SEE should be closed to the public.

November 8 portions of the meeting dealing with the Committee's review and discussion of enrollment application processing and November 9 portions of the meeting dealing with the Committee's review and discussion of requirements for continuing professional education will be open to public observation.

Beginning at 3:30 on Thursday, November 9, interested persons may speak at the meeting in accordance with the following limitations. Speakers' remarks must be germane to the topics listed above or germane to the enrolled agent program. Remarks must be limited to no more than 10 minutes. Persons wishing to speak must send Kathy Hughes, the Designated Federal Officer, a written request, and the text or outline of their remarks, prior to the meeting in order to allow for the compilation of a speakers list. Speakers will be entered on the list in order of the receipt of their requests. No more than nine requests will be accepted. Speakers will be notified of their position on the list, or in case more than nine requests are received, that their request will not be granted.

Persons interested in attending the public session (but not speaking) must also send Ms. Hughes a written request prior to the meeting in order to allow for adequate seating. Every effort will be made to accommodate all requests for attendance.

Written requests to speak and written requests to attend must be received no later than November 1, 2000. Mail or fax requests to: Internal Revenue Service, Office of Director of Practice, C:AP:DP, Attn: Kathy Hughes, 1111 Constitution Avenue, NW, Washington, DC 20224; fax number 202-694-1934.

Any interested person may also submit a written statement for consideration by the Director of Practice and the Committee. Such statements should be mailed or faxed to the address or fax number listed above.

Dated: October 10, 2000.

Charles O. Rossotti,

Commissioner of Internal Revenue.

[FR Doc. 00-26943 Filed 10-18-00; 8:45 am]

BILLING CODE 4830-01-P