

<http://www.fletc.gov/evs/cheltenham.htm> for the same time period.

Significant comments received from the public and agencies during the review period will be addressed in the EA and included in an Appendix. Should the FLETC determine, based on the public's comments and the information presented in the Environmental Assessment, that the impacts of the demolition/renovation, construction, and operation of the facility will not have a significant environmental impact, it will prepare a Finding of No Significant Impact (FONSI) for publication in the **Federal Register** and in a newspaper in general circulation at the project location. Should significant environmental impacts be determined to exist due to the project, the FLETC will proceed with the preparation of an Environmental Impact Statement, per the requirements of NEPA, the Council on Environmental Quality, and its own environmental policies and procedures.

DATES: Written comments concerning the EA should be received on or before January 16, 2002, to be assured of consideration.

ADDRESSES: Direct all written comments to Ms. Susan Shaw, NEPA Coordinator/Project Manager, c/o FLETC Cheltenham Facility, 9000 Commo Road, Cheltenham, MD 20623–5000.

FOR FURTHER INFORMATION CONTACT: Susan Shaw, NEPA Coordinator/Project Manager, FLETC, at (912) 261–4557. Ms. Shaw's e-mail address is sshaw@fletc.treas.gov. Information is also available from Bob Smith, Chief, Cheltenham Operations at (301) 868–5830. Mr. Smith's e-mail address is rsmith@fletc.treas.gov.

SUPPLEMENTARY INFORMATION: The Federal Law Enforcement Training Center has a mission of providing high quality, cost-effective training of federal law enforcement personnel. The FLETC proposes with this action to provide requalification-training services in the Washington, DC area by renovating the former Naval Communications Detachment Cheltenham, MD facility, which has been inactive since 1998. Providing these requalification services in the Washington, DC area will eliminate the need for Washington, DC area law enforcement agencies to travel to the FLETC's Glynn, GA facility, reducing associated costs and time demands.

The FLETC Cheltenham facility is located approximately 15 miles southeast of Washington, DC, in Prince George's County, MD. The project site is

situated east of Maryland Route 5 and west of Maryland Route 301, approximately 3 miles south of Andrews Air Force Base.

Authority: The Council on Environmental Quality's National Environmental Policy Act, 40 CFR parts 1500 *et seq.*

Dated: December 5, 2001.

Bruce Bowen,

Assistant Director, Office Of Compliance, Federal Law Enforcement Training Center.
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BILLING CODE 4810–32–P

the original due date for the S election (but not later than the due date for the tax return for the first year it intended to be an S corporation) to request relief for a late S election by filing Form 2553, Election by a Small Business Corporation, and attaching a statement explaining the reason for the failure to file a timely S corporation election.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 25,000.

Estimated Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 25,000.

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: November 27, 2001.

George Freeland,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 98–55

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 Procedure 98–55, Extension of Relief for Late S Elections.

DATES: Written comments should be received on or before February 8, 2002, to be assured of consideration.

ADDRESSES: Direct all written comments to George Freeland, Internal Revenue Service, room 5575, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedure should be directed to Allan Hopkins, (202) 622–6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Extension of Relief for Late S Elections.

OMB Number: 1545–1548.

Revenue Procedure Number: Revenue Procedure 98–55.

Abstract: Revenue Procedure 98–55 updates the Service's instructions for requesting relief for a late S corporation election and other late elections that must be filed by or for an S corporation. Revenue Procedure 98–55 provides that a corporation will have 12 months from