

**FOR FURTHER INFORMATION CONTACT:** H. Jeff Warren, (202) 565-1533. Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339.

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision, which is available on our Web site, *www.stb.dot.gov*. To purchase a copy of the full decision, write to, call, or pick up in person from the Board's contractor, Dā-To-Dā Legal, Suite 405, 1925 K Street, NW, Washington, DC 20006, phone (202) 293-7776. [Assistance for the hearing impaired is available through FIRS: 1-800-877-8339.]

This action will not significantly affect either the quality of the human environment or energy conservation.

Pursuant to 5 U.S.C. 605(b), we conclude that our action will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act.

Decided: January 25, 2002.

By the Board, Chairman Morgan, Vice Chairman Burkes.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 02-2521 Filed 1-31-02; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Application and Renewal Fees Imposed on Surety Companies and Reinsuring Companies; Change in Fees Imposed

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

**ACTION:** Application and renewal fees imposed on surety companies and reinsuring companies; change in fees imposed

**SUMMARY:** Effective December 31, 2001, the Department of the Treasury, Financial Management Service, is changing the fees it imposes on and collects from surety companies and reinsuring companies.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch (202) 874-6765.

**SUPPLEMENTARY INFORMATION:** The fees imposed and collected, as referred to in 31 CFR 223.22, cover the costs incurred by the Government for services performed relative to qualifying corporate sureties to write Federal business. These fees are determined in accordance with the Office of Management and Budget Circular A-25,

as amended. The change in fees is the result of a thorough analysis of costs associated with the Surety Bond Branch.

The new fee rate schedule is as follows:

(1) Examination of a company's application for a Certificate of Authority as an acceptable surety or as an acceptable reinsuring company on Federal bonds—\$4,705.

(2) Determination of a company's continued qualification for annual renewal of its Certificate of Authority—\$2,755.

(3) Examination of a company's application for recognition as an Admitted Reinsurer (except on excess risks running to the United States)—\$1,665.

(4) Determination of a company's continued qualification for annual renewal of its authority as an Admitted Reinsurer—\$1,175.

Questions concerning this notice should be directed to the Surety Bond Branch, Financial Accounting and Services Division, Financial Management Service, Department of the Treasury, Hyattsville, MD 20782, Telephone (202) 874-6850.

Dated: January 24, 2002.

**Wanda J. Rogers,**

*Acting Assistant Commissioner, Financial Operations, Financial Management Service.*

[FR Doc. 02-2502 Filed 1-31-02; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8050

**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 8050, Direct Deposit of Corporate Tax Refund.

**DATES:** Written comments should be received on or before April 2, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to George Freeland, Internal Revenue

Service, room 5577, 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 Carol Savage, (202) 622-3945, or through the internet (*CAROL.A.SAVAGE@irs.gov*), Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Direct Deposit of Corporate Tax Refund.

*OMB Number:* 1545-1762.

*Form Number:* 8050.

*Abstract:* Form 8050 is used to request that the IRS deposit a tax refund of (\$1 million or more) directly into an account at any U.S. bank or other financial institution (such as a mutual fund, credit union, or brokerage firm) that accepts direct deposits.

*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:* 210,000.

*Estimated Time Per Respondent:* 1 hour, 40 minutes.

*Estimated Total Annual Burden Hours:* 348,600.

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: January 28, 2002.

**George Freeland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-2534 Filed 1-31-02; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2002-15

**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 2002-15, Automatic Relief for Late Initial Entity Classification Elections—Check the Box. **DATES:** Written comments should be received on or before April 2, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to George Freeland, Internal Revenue Service, room 5577, 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 Carol Savage, (202) 622-3945, or through the internet (*CAROL.A.SAVAGE@irs.gov.*), Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Automatic Relief for Late Initial Entity Classification Elections—Check the Box.

*OMB Number:* 1545-1771.

*Revenue Procedure Number:* Revenue Procedure 2002-15.

*Abstract:* Revenue Procedure 2002-15 provides that, in certain circumstances, taxpayers whose initial entity classification election was filed late can obtain relief by filing Form 8832 and attaching a statement explaining that the requirements of the revenue procedure have been met.

*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:* 100.

*Estimated Time Per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 100.

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: January 28, 2002.

**George Freeland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-2535 Filed 1-31-02; 8:45 am]

BILLING CODE 4830-01-P