

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: February 7, 2002.

**George Freeland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-3527 Filed 2-12-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[EE-34-95]

#### Agency Information Collection Activities: Proposed Collection; Comment Request

**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 EE-34-95 (TD 8795), Notice of Significant Reduction in the Rate of Future Benefit Accrual (§ 1.411(d)-6).

**DATES:** Written comments should be received on or before April 15, 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 this regulation should be directed to Allan Hopkins, (202) 622-6665 or through the internet ([Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov)), Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Notice of Significant Reduction in the Rate of Future Benefit Accrual.

*OMB Number:* 1545-1477.

*Notice Number:* EE-34-95.

*Abstract:* This regulation provides guidance on the requirements of section 204(h) of the Employee Retirement

Income Security Act of 1974, as amended. The regulation requires that a plan administrator provide a written notice to participants and certain other parties if certain pension plans are amended to provide for a significant reduction in the rate of future benefit accrual. The purpose of the notice is to assure the rights of plan participants are protected.

*Current Actions:* There are no changes being made to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 3,000.

*Estimated Time Per Respondent:* 5 hours.

*Estimated Total Annual Burden Hours:* 1,500.

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.

Approved: February 4, 2002.

**George Freeland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-3528 Filed 2-12-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[IA-5-92]

#### Proposed Collection; Comment Request For Regulation Project

**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 an existing final regulation, IA-5-92, (TD 8537), Carryover of Passive Activity Losses and Credits and At-Risk Losses to Bankruptcy Estates of Individuals (§§ 1.1398-1 and 1.1398-2).

**DATES:** Written comments should be received on or before April 15, 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 this regulation should be directed to Allan Hopkins, (202) 622-6665 or through the internet ([Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov)), Internal Revenue Service, room 5244, 1111 Constitution Ave., NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Carryover of Passive Activity Losses and Credits and At Risk Losses to Bankruptcy Estates for Individuals.  
*OMB Number:* 1545-1375.

*Regulation Project Number:* IA-54-92.

*Abstract:* These regulations provide rules for the carryover of a debtor's passive activity loss and credit under section 469 and any "at risk" losses under section 465 to the bankruptcy estate. The regulations apply to cases under chapter 7 or chapter 11 of title 11 of the United States Code.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 600,000.

*Estimated Time Per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 600,000.

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: February 4, 2002.  
**George Freeland,**  
*IRS Reports Clearance Officer.*  
 [FR Doc. 02-3529 Filed 2-12-02; 8:45 am]  
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## DEPARTMENT OF VETERANS AFFAIRS

### Veterans' Advisory Committee on Rehabilitation (VACOR); Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 that a meeting of the Veterans' Advisory Committee on Rehabilitation (VACOR), authorized by Public Law 96-466, Subsection 1521, will be held on February 19 through 21, 2002. The meeting will be held at VA Central Office, 810 Vermont Avenue NW, Washington, DC 20006.

The meeting schedule is as follows:

Date	Room#	Time
February 19 .....	630	9 am to 4 pm.
February 20 .....	530	9 am to 4 pm.
February 21 .....	530	9 am to 12 pm.

The purpose of the meeting is to review the quality of the services that the VA provides to disabled veterans who participate in VA sponsored programs of rehabilitation. In addition, VACOR will focus on a review of past activities and the development of future initiatives.

On February 19, the meeting will begin with opening remarks and an overview by Mr. Richard K. Pimentel, VACOR Committee Chairman. During the morning session, the Committee will receive a briefing on current initiatives, accomplishments, and challenges in the Vocational Rehabilitation and Employment Service and a report on

research activities of the VA National Rehabilitation Special Events Management Group. The afternoon session will be devoted to reporting on the progress VA has made in compliance with Executive Order 13163 and a presentation will be given on the proposed Veterans Health Administration pilot "An Individualized Approach to Spinal Cord Injury."

On the morning of February 20, the Committee will hear a presentation on Corporate WINRS, Vocational Rehabilitation's recently deployed national case management system. The afternoon session will include a briefing on the strategies VA is taking to address employment opportunities for disabled veterans in current times of shifts in the economy and fluctuating labor markets. In addition, the Committee will hear an overview of recent innovations in the Rehabilitation Research and Development Service.

On February 21, the meeting will include a review of past unfinished business, recommendations for program changes, and a discussion of future meeting sites and future agenda topics.

The meeting is open to the public. Members of the general public may join in discussions, subject to the instructions of the Chair. If additional information is needed, please contact Sharon L. Ford, Program Analyst, Department of Veterans Affairs, Veterans Benefits Administration (28), 810 Vermont Avenue NW, Washington, DC 20420, phone (202) 273-7430.

By direction of the Secretary.

Dated: February 7, 2002.

**Nora E. Egan,**

*Committee Management Officer.*

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