

**War Air Service Program (Emergency Preparedness)**

Under the War Air Service Program (WASP), FAA develops an official airline guide to establish air carrier boarding priorities in the event of a national emergency. The inventory of aircraft available for WASP equals the total aircraft fleet operated by certificated air carriers less the number of the largest wide-body aircraft that are allocated to the Civil Reserve Aircraft Fleet Program. Data on air carrier aircraft inventories, plus interim updates of acquisitions and retirements are used to assess the air transportation capabilities of the U.S. airline industry. This assessment is used in developing plans for emergency utilization of U.S. airline industry aircraft and resources in the event of a national emergency and/or mobilization.

**Air Transportation Safety and System Stabilization Act**

DOT is using Form 41 financial data to establish benchmarks to assess the reasonableness of air carrier claims under the Stabilization Act.

**Bernard Stankus,**

*Acting Assistant Director, Airline Information, Bureau of Transportation Statistics.*

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**BILLING CODE 4910-FE-P**

**DEPARTMENT OF TRANSPORTATION****Bureau of Transportation Statistics****Reports, Forms and Recordkeeping Requirements; Activity Under OMB Review; Report of Financial and Reporting Statistics for Small Aircraft Operators**

**AGENCY:** Bureau of Transportation Statistics (BTS), DOT.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), this notice announces that the Information Collection Request (ICR) abstracted below has been forwarded to the Office of Management and Budget (OMB) for extension of currently approved collections. The ICR describes the nature of the information collection and its expected burden. The **Federal Register** Notice with a 60-day comment period soliciting comments on the following collection of information was published on January 16, 2002 (67 FR 2281).

**DATES:** Written comments should be submitted by June 17, 2002.

**FOR FURTHER INFORMATION CONTACT:**

Bernie Stankus, Office of Airline Information, K-14, Room 4125, Bureau of Transportation Statistics, 400 Seventh Street, SW., Washington, DC 20590-0001, Telephone Number (202) 366-4387, Fax Number (202) 366-3383 or e-mail [bernard.stankus@bts.gov](mailto:bernard.stankus@bts.gov).

**Comments:** Comments are invited on whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; the accuracy of the Department's estimate of burden of the proposed information collections; ways to enhance the quality, utility, and clarity of the information on respondents, in including the use of automated collection techniques or other forms of information technology.

**ADDRESSES:** Send comments to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street, NW., Washington, DC 20503, Attention: BTS Desk Officer.

**SUPPLEMENTARY INFORMATION:****Bureau of Transportation Statistics (BTS)**

**Title:** Report of Financial and Operating Statistics for Small Aircraft Operators.

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

**OMB Control Number:** 2138-0009.

**Forms:** BTS Form 298-C.

**Affected Public:** Small certificated and commuter air carriers.

**Number of Respondents:** 94.

**Estimated Time per Response:** 9 hours per quarter for a commuter air carrier, 16 hours per quarter for a small certificated air carrier.

**Total Annual Burden:** 4,728 hours.

**Needs and Uses:** Program uses for Form 298-C data are as follows:

**Mail Rates**

The Department of Transportation sets and updates the Intra-Alaska Bush mail rates based on carrier aircraft operating expense, traffic, and operational data. Form 298-C cost data, especially fuel costs, terminal expenses, and line haul expenses are used in arriving at rate levels. DOT revises the established rates based on the percentage of unit cost changes in the carriers' operations. These updating procedures have resulted in the carriers receiving rates of compensation that more closely parallel their costs of providing mail service and contribute to the carriers' economic well-being.

**Essential Air Service**

DOT often has to select a carrier to provide a community's essential air service. The selection criteria include historic presence in the community, reliability of service, financial stability and cost structure of the air carrier.

**Carrier Fitness**

Fitness determinations are made for both new entrants and established U.S. domestic carriers proposing a substantial change in operations. A portion of these applications consists of an operating plan for the first year (14 CFR part 204) and an associated projection of revenues and expenses. The carrier's operating costs, included in these projections, are compared against the cost data in Form 298-C for a carrier or carriers with the same aircraft type and similar operating characteristics. Such a review validates the reasonableness of the carrier's operating plan.

The quarterly financial submissions by commuter and small certificated air carriers are used in determining each carrier's continuing fitness to operate. Section 41738 of Title 49 of the United States Code requires DOT to find all commuter and small certificated air carriers fit, willing, and able to conduct passenger service as a prerequisite to providing such service to an eligible essential air service point. In making a fitness determination, DOT reviews three areas of a carrier's operation: (1) The qualifications of its management team, (2) its disposition to comply with laws and regulations, and (3) its financial posture. DOT must determine whether or not a carrier has sufficient financial resources to conduct its operations without imposing undue risk on the traveling public. Moreover, once a carrier begins conducting flight operations, DOT is required to monitor its continuing fitness.

Senior DOT officials must be kept fully informed and advised of all current and developing economic issues affecting the airline industry. In preparing financial condition reports or status reports on a particular airline, financial and traffic data are analyzed. Briefing papers prepared for senior DOT officials may use the same information.

**Air Transportation Safety and System Stabilization Act**

DOT is using financial data reported by small certificated and commuter air carriers to establish benchmarks to

assess the reasonableness of air carrier claims under the Stabilization Act.

**Bernard Stankus,**

*Acting Assistant Director, Airline Information, Bureau of Transportation Statistics.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Low Income Taxpayer Clinic Grant Program; Availability of 2003 Grant Application Package**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This document contains a Notice that the IRS has made available the grant application package (Publication 3319) for parties interested in applying for a Low-Income Taxpayer Clinic Grant for the 2003 grant cycle. The IRS will award up to \$100,000 in matching funds to qualifying organizations.

**DATES:** Grant applications for the 2003 grant cycle must be received by the IRS (not postmarked) by July 1, 2002.

**ADDRESSES:** Send completed grant applications to: Internal Revenue Service, SPEC Hqs, Mail Stop 55 WI, Attn: Grants Administration Office, 401 W. Peachtree St. NW, Atlanta, GA 30308. Copies of the grant application package (IRS Publication 3319) can be downloaded from the IRS Internet site at: <http://www.irs.gov> or ordered by calling 1-800-829-3676.

**FOR FURTHER INFORMATION CONTACT:** Beverly Smith, LITC Management and Program Analyst, at 317-226-6771. (not a toll-free number)

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

Section 7526 of the Internal Revenue Code authorizes the IRS, subject to the availability of appropriated funds, to make grants to provide matching funds

for the development, expansion, or continuation of qualified low income taxpayer clinics. Section 7526 authorizes the IRS to provide grants to qualified organizations that represent low income taxpayers in controversies with the IRS and/or inform individuals for whom English is a second language of their tax rights and responsibilities.

##### **Selection Criteria**

Applications that pass the eligibility screening process will be numerically ranked in each of the areas listed below based on the information contained in their proposed program plan. Each criterion reflects the maximum number of points that may be assigned. In assigning numerical points, the IRS will evaluate the program plan based on how it will assist in accomplishment of the IRS mission and goals and meeting the LITC statutory requirements as stated elsewhere in the application package. Organizations can receive a maximum of 100 points. If you are applying for more than one qualifying activity (i.e. representation, referral, ESL, or combination thereof) each type of program will be evaluated separately. The ranking points will be assigned as follows:

A. Quality of programs offered to assist low income taxpayers or individuals for whom English is a second language, including (Maximum 75 points)—

1. Qualifications of administrators and qualified representatives;
2. The amount of time devoted to the program by clinic staff;
3. Training clinic participants will be provided;
4. Plans for supervising clinic participants;
5. Procedures for ensuring the confidentiality of taxpayer information;
6. Publicity of clinic operations; and
7. The dates and days and hours of clinic operation.

B. Experience in sponsoring a tax clinic where individuals with tax controversies with the IRS were represented; or

Experience in sponsoring a tax clinic where individuals with tax

controversies with the IRS were referred; or

Experience in providing a program to inform individuals for whom English is a second language about their rights and responsibilities. (Maximum 10 points)

C. Quality of grant administration and internal accounting procedures. (Maximum 10 points)

D. Number of low-income and ESL taxpayers in geographical area. (Maximum 5 points)

##### **Other Considerations**

Please note that the IRS Volunteer Income Tax Assistance (VITA) Program is a separate and distinct program from the LITC grant program. Organizations currently participating in the VITA Program may be eligible to apply for a LITC grant if they meet the criteria and qualifications outlined in the LITC Grant Application Package & Guidelines (Publication 3319). Organizations that seek to operate both VITA and LITC programs must maintain separate and distinct programs to ensure proper cost allocation for LITC grant funds and adherence to both VITA and LITC program rules and regulations. In addition to the foregoing criteria, to foster parity regarding clinic availability and accessibility for taxpayers nationwide, the IRS will consider the geographic area of applicants as part of the decision making process. The IRS will also seek to attain a proper balance of academic and non-profit organizations as well as a proper balance of start-up and existing clinics.

##### **Comments**

Interested parties are encouraged to provide comments on the IRS's administration of the grant program on an ongoing basis.

Dated: April 29, 2002.

**Jim Grimes,**

*Director, Field Operations, Stakeholder Partnerships, Education and Communications (SPEC), Wage and Investment Division.*

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