

Director, New York State Department of Transportation, 250 Veterans Memorial Highway, Hauppauge, New York 11788, Telephone: (631) 952-6632. *or* Robert Arnold, Division Administrator, Federal Highway Administration, New York Division, Leo W. O'Brein Federal Building, 7th Floor, Room 719, Clinton Avenue and North Pearl Street, Albany, New York 12207, Telephone: (518) 431-4127.

**SUPPLEMENTARY INFORMATION:** The FHWA, in cooperation with the New York State Department of Transportation (NYSDOT), will prepare an environmental impact statement (EIS) on a proposal to improve NY Route 25 in Suffolk County, New York. The proposed improvement would involve the reconstruction of the existing route in the hamlet of Coram, Town of Brookhaven for a distance of 1.5 miles. The objectives of the project are: (1) To improve the safety of the roadway; (2) To improve the overall traffic conditions using cost effective methods to provide an acceptable level of service for the design period of 20 years while minimizing adverse environmental impacts; (3) To address geometric deficiencies to improve sight distance and traffic flow; (4) To reconstruct pavement to provide an acceptable riding surface within the project area for the design period; (5) To provide adequate pavement drainage to eliminate roadway flooding.

Alternatives under consideration include: (1) No Build; (2) Utilization of a five lane typical section (two lanes in each direction with either a continuous center turn lane or a raised center median with provisions for turns) and; (3) Split one way roadways, build new NY 25 eastbound on existing State property south of the existing NY 25 and retain the existing NY 25 as the reconstructed NY 25 westbound.

Letters describing the proposed action and soliciting comments will be sent to appropriate Federal, State, and local agencies, and to private organizations and citizens who have previously expressed interest in this proposal. In addition a Public Hearing will be held. Public notice will be given of the time and place of the meeting and hearings. The draft EIS will be available for public review and agency review and comment. A Public Information Center/ Scoping Meeting will be held in the Activity Court of the Longwood Middle School located on Middle Island—Yaphank Road in Middle Island, N.Y., 11953 on Wednesday, June 12, 2002 from 4:00 pm to 8:00 pm.

To ensure that the full range of issues related to this proposed action are

addressed and all significant issues identified, comments and suggestions are invited from all interested parties. Comments or questions concerning this proposed action and the EIS should be directed to the NYSDOT or FHWA at the address provided above.

**Authority:** 23 U.S.C. 315; 23 CFR 771.123.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Research, Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

Issued on: May 16, 2002.

**Douglas P. Conlan,**

*District Operations Engineer, Federal Highway Administration, New York Division, Albany, New York.*

[FR Doc. 02-14403 Filed 6-7-02; 8:45 am]

**BILLING CODE 4910-22-M**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-837X]

#### Long Island Rail Road Company— Discontinuance of Service Exemption—in Garden City, Long Island, NY

On May 21, 2002, the Long Island Rail Road Company (LIRR), a Class II rail common carrier, filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from 49 U.S.C. 10903 to discontinue service over a line of railroad between milepost 18.8 in Garden City and milepost 21.0 in Garden City, Nassau County, NY, a distance of 2.2 miles.<sup>1</sup> The line traverses U.S. Postal Service Zip Code 11530 and includes no stations.

The line does not contain federally granted rights-of-way. Any documentation in the railroad's possession will be made available promptly to those requesting it.

The interests of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuing this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by September 6, 2002.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will

<sup>1</sup>LIRR is owned by the Metropolitan Transportation Authority (MTA). The notice states that both LIRR and MTA are State of New York public authorities and public benefit corporations.

be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,100 filing fee. See 49 CFR 1002.2(f)(25).

All filings in response to this notice must refer to STB Docket No. AB-837X and must be sent to: (1) Surface Transportation Board, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001; and (2) Roberta Bender, 347 Madison Ave., Ninth Floor, New York, NY 10017-3739. Replies to the LIRR petition are due on or before July 1, 2002.

Persons seeking further information concerning abandonment and discontinuance procedures may contact the Board's Office of Public Service at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1552. [TDD for the hearing impaired is available at 1-800-877-8339.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment or discontinuance proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

Board decisions and notices are available on our Web site at "WWW.STB.DOT.GOV."

Decided: June 5, 2002.

By the Board, David M. Konschnik,  
Director, Office of Proceedings.

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 02-14640 Filed 6-7-02; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Customs Service

#### Relocation of Office of Regulations and Rulings

**AGENCY:** U.S. Customs Service,  
Department of the Treasury.

**ACTION:** Notice of change in office  
location.

**SUMMARY:** The Office of Regulations and Rulings of the U.S. Customs Service is

relocating on or about June 7–10, 2002, from the Ronald Reagan Building and International Trade Center to the U.S. Mint Annex Building at 799 9th Street, NW, Washington, DC. All correspondence directed to the Office of Regulations and Rulings, including ruling requests and comments regarding pending Customs regulatory proposals, should continue to be sent to the Ronald Reagan Building and International Trade Center address. However, anyone wishing to view comments on regulatory projects will need to come to the new location. The phone numbers of the Office of Regulations and Rulings will also change. This document gives notice of the new location and phone numbers.

**FOR FURTHER INFORMATION CONTACT:** Joseph Clark, Regulations Branch (202–572–8768).

**SUPPLEMENTARY INFORMATION:**

**Background**

The Office of Regulations and Rulings (OR&R) of the U.S. Customs Service is relocating on or about June 7–10, 2002, from the Ronald Reagan Building and International Trade Center to the U.S. Mint Annex Building at 799 9th Street, NW, Washington, DC. Anyone wishing to send correspondence to the Office of Regulations and Rulings, including ruling requests and comments regarding pending Customs regulatory proposals, should continue to address the correspondence to: U.S. Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue, NW, Washington, DC, 20229, with either the Regulations Branch or other appropriate branch name inserted into the address.

**Viewing Comments**

As of June 10, 2002, anyone wishing to view comments that were addressed to the Regulations Branch of Customs on a proposal published in the **Federal Register** should come to the new OR&R location specified in the preceding paragraph. It is highly recommended that, during the week of June 10, 2002, a person first call Joseph Clark at 202–572–8768 to schedule an appointment to view the comments.

**Phone Numbers**

The phone numbers for the Office of Regulations and Rulings as of June 8, 2002, are as follows:

Assistant Commissioner, OR&R—(202) 572–8700  
Operational Oversight Division—(202) 572–8820  
International Agreements Staff—(202) 572–8800

International Trade Compliance Division—(202) 572–8733  
Regulations Branch—(202) 572–8760  
Penalties Branch—(202) 572–8750  
Entry Procedures and Carriers Branch—(202) 572–8730  
Intellectual Property Rights Branch—(202) 572–8710  
Value Branch—(202) 572–8740  
Disclosure Law Branch—(202) 572–8720  
Commercial Rulings Division—(202) 572–8830  
Duty and Refund Determination Branch—(202) 572–8770  
Textile Branch—(202) 572–8790  
Special Classification and Marking Branch—(202) 572–8810  
General Classification Branch—(202) 572–8780

Dated: June 5, 2002.

**Sandra L. Bell,**

*Acting Assistant Commissioner, Office of Regulations and Rulings.*

[FR Doc. 02–14462 Filed 6–7–02; 8:45 am]

**BILLING CODE 4820–02–P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 1099–G**

**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 1099–G, Certain Government and Qualified State Tuition Program Payments.

**DATES:** Written comments should be received on or before August 9, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 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](mailto:CAROL.A.SAVAGE@irs.gov)), Internal Revenue Service, room 6407, 1111

Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Certain Government and Qualified State Tuition Program Payments.

*OMB Number:* 1545–0120.

*Form Number:* 1099–G.

*Abstract:* Form 1099–G is used to report government payments such as unemployment compensation, state and local income tax refunds, credits, or offsets, discharges of indebtedness by the Federal Government, taxable grants, subsidy payments from the Department of Agriculture, and qualified state tuition program payments.

*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:* Federal, state, local or tribal governments.

*Estimated Number of Responses:* 61,000,000.

*Estimated Time Per Response:* 11 min.

*Estimated Total Annual Burden*

*Hours:* 11,590,000.

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: June 3, 2002.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-14502 Filed 6-7-02; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4797

**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 4797, Sales of Business Property.

**DATES:** Written comments should be received on or before August 9, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 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](mailto:CAROL.A.SAVAGE@irs.gov)), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Sales of Business Property.

*OMB Number:* 1545-0148.

*Form Number:* 4797.

*Abstract:* Form 4797 is used by taxpayers to report sales, exchanges, or involuntary conversions of assets used in a trade or business. It is also used to compute ordinary income from recapture and the recapture of prior year losses under section 1231 of the Internal Revenue Code.

*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, individuals or households, and farms.

*Estimated Number of Respondents:* 1,396,388.

*Estimated Time Per Respondent:* 50 hr., 16 min.

*Estimated Total Annual Burden Hours:* 70,196,425.

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: June 3, 2002.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-14503 Filed 6-7-02; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5305A-SEP

**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 5305A-SEP, Salary Reduction Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement.

**DATES:** Written comments should be received on or before August 9, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 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](mailto:CAROL.A.SAVAGE@irs.gov)), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Salary Reduction Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement.

*OMB Number:* 1545-1012.

*Form Number:* 5305A-SEP.

*Abstract:* Form 5305A-SEP is used by an employer to make an agreement to provide benefits to all employees under a Simplified Employee Pension (SEP) described in Internal Revenue Code section 408(k). This form is not to be filed with the IRS, but is to be retained in the employer's records as proof of establishing a SEP and justifying a deduction for contributions made to the SEP.

*Current Actions:* There are no changes being made to Form 5305A-SEP at this time.

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

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

*Estimated Number of Respondents:* 100,000.

*Estimated Time Per Response:* 9 hours, 16 minutes.

*Estimated Total Annual Burden Hours:* 972,000.

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: June 3, 2002.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-14504 Filed 6-7-02; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-209826-96]

#### 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 notice of proposed rulemaking, REG-209826-96, Application of the Grantor Trust Rules to Nonexempt Employees' Trusts (§ 1.671-1(h)(3)(iii)).

**DATES:** Written comments should be received on or before August 9, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of regulations should be directed to Carol Savage, (202) 622-3945, or through the internet (*CAROL.A.SAVAGE@irs.gov*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Application of the Grantor Trust Rules to Nonexempt Employees' Trusts.

*OMB Number:* 1545-1498.

*Regulation Project Number:* REG-209826-96.

*Abstract:* This regulation provides rules for the application of the grantor trust rules to certain nonexempt employees' trusts. Under Section 1.671-1(h)(3)(iii) of the regulation, the overfunded amount for certain foreign employees' trusts will be reduced to the extent the taxpayer demonstrates to the Commissioner, and indicates on a statement attached to a timely filed Form 5471, that the overfunded amount is attributable to a reasonable funding exception. The IRS needs this information to determine accurately the portion of the trust that is properly treated as owned by the employer.

*Current Actions:* There is no change 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:* 1,000.

*Estimated Time Per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 1,000.

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: June 3, 2002.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-14505 Filed 6-7-02; 8:45 am]

BILLING CODE 4830-01-P