

addition, a public hearing will be held. Public notice will be given of the date, time and place of the meetings and hearing. The Draft EIS will be made available for public and agency review and comment. A formal scoping meeting is planned for the project on July 25, 2002 at 1:30 PM at the Citrus County Government Building, 3600 West Sovereign Path, Lecanto, Florida 34461.

To ensure that the full range of issues related to the 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 FHWA at the address provided above.

(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: June 4, 2002.

Deborah A. Wolfe,

Environmental Specialist, Tallahassee, Florida.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 24, 2002.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before July 11, 2002 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0094.

Form Number: IRS Form 1041-A.

Type of Review: Extension.

Title: U.S. Information Return-Trust Accumulation of Charitable Amounts.

Description: Form 1041-A is used to report the information required in 26 U.S.C. 6034 concerning accumulation and distribution of charitable amounts.

The data is used to verify that amounts for which a charitable deduction was allowed are used for charitable purposes.

Respondents: Business or other for-profit, Individuals or households.

Estimated Number of Respondents/Recordkeepers: 18,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—24 hr., 9 min.

Learning about the law or the form—3 hr., 25 min.

Preparing the form—8 hr., 37 min.

Copying, assembling, and sending the form to the IRS—1 hr., 20 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 675,900 hours.

OMB Number: 1545-1204.

Form Number: IRS Form 8823.

Type of Review: Extension.

Title: Low-Income Housing Credit Agencies Report of Noncompliance of Building Disposition.

Description: Form 8823 is used by housing agencies to report noncompliance with the low-income housing provisions of Code section 42.

Respondents: State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 20,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—7 hr., 39 min.

Learning about the law or the form—30 min.

Preparing and sending the form to the IRS—39 min.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 175,800 hours.

OMB Number: 1545-1385.

Regulation Project Number: GL-238-88 Final.

Type of Review: Extension.

Title: Preparer Penalties—Manual Signature Requirement.

Description: The reporting requirements affect returns preparers of fiduciary returns. They will be required to submit a list of the names and identifying numbers of all fiduciary returns which are being filed with a facsimile signature of the returns preparer.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 20,000.

Estimated Burden Hours Per

Respondent/Recordkeeper: 1 hour, 17 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 25,825 hours.

OMB Number: 1545-1485.

Regulation Project Number: PS-4-96 Final.

Type of Review: Extension.

Title: Sale of Residence From Qualified Personal Residence Trust.

Description: Internal Revenue Code section 2702(a)(3) provides special favorable valuation rules for valuing the gift of a personal residence trust. Regulation section 25.2702-5(a)(2) provides that if the trust fails to comply with the requirements contained in the regulations, the trust will be treated as complying if a statement is attached to the gift tax return reporting the gift stating that a proceeding has been commenced to reform the instrument to comply with the requirements of the regulations.

Respondents: Individuals or households.

Estimated Number of Respondents: 200.

Estimated Burden Hours Per

Respondent: 3 hours and 6 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 625 hours.

OMB Number: 1545-1493.

Regulation Project Number: PS-7-89 Final.

Type of Review: Extension.

Title: Treatment of Gain From the Disposition of Interest in Certain Natural Resource Recapture Property by S Corporations and Their Shareholders.

Description: The regulation prescribes rules under section 1254 relating to the treatment by S corporations and their shareholders of gain from the disposition of natural resource recapture property and from the sale or exchange of S corporation stock.

Shareholders that sell or exchange stock may submit a statement to rebut presumption of gain treatment.

Respondents: Business or other for-profit, Individuals or households.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 1,000 hours.

OMB Number: 1545-1643.

Regulation Project Number: REG-209484-87 Final.

Type of Review: Extension.

Title: Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plan.

Description: This regulation provides guidance as to when amounts of deferred under or paid from a nonqualified deferred compensation plan are taken into account as wages for

purposes of the employment taxes imposed by the Federal Insurance Contributions Act (FICA). Section 31.3121(v)(2)-1(a)(2) requires that the material terms of a plan be set forth in writing.

Respondents: Business or other for-profit, Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 2,500.

Estimated Burden Hours Per

Respondent/Recordkeeper: 5 hours.

Frequency of Response: On occasion, Other (once).

Estimated Total Reporting/

Recordkeeping Burden: 12,500 hours.

OMB Number: 1545-1759.

Form Number: IRS Form 720X.

Type of Review: Extension.

Title: Amended Quarterly Federal Excise Tax Return.

Description: Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all product to and from terminals. Form 720-TO is an information return that will be used by terminal operators to report their monthly receipts and disbursements of products.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 5,500.

Estimated Burden Hours Per

Respondent/Recordkeeper: 4 hours, 59 minutes.

Frequency of Response: Quarterly.

Estimated Total Reporting/

Recordkeeping Burden: 152,460 hours.

OMB Number: 1545-1763.

Form Number: IRS Form 8302.

Type of Review: Extension.

Title: Direct Deposit of Refund of \$1 Million or More.

Description: This form is used to request a deposit of a tax refund of \$1 million or more directly into an account at any U.S. bank or other financial institution.

Respondents: Business or other for-profit, Individual or households.

Estimated Number of Respondents/Recordkeepers: 400.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping—1 hr., 25 min.

Learning about the law or the form—30 min.

Preparing, copying, assembling, and sending the form to the IRS—33 min.

Frequency of Response: On occasion, Annually.

Estimated Total Reporting/

Recordkeeping Burden: 988 hours.

Clearance Officer: Glenn Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports, Management Officer. [FR Doc. 02-14641 Filed 6-10-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 3, 2002.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before July 11, 2002 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0014.

Form Number: IRS Form 637.

Type of Review: Extension.

Title: Application for Registration (For Certain Excise Tax Activities).

Description: Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under Internal Revenue Code (IRC) section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability.

Respondents: Business or other for-profit, Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 2,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—10 hr., 17 min.

Learning about the law or the form—1 hr., 41 min.

Preparing and sending the form to the IRS—1 hr., 56 min.

Frequency of Response: Other (one time only).

Estimated Total Reporting/

Recordkeeping Burden: 27,800 hours.

OMB Number: 1545-1381.

Regulation Project Number: CO-49-88 Final.

Type of Review: Extension.

Title: Limitations on Corporate Net Operating Loss.

Description: This regulation provides rules for the allocation of a loss corporation's taxable income or net operating loss between the periods before and after an ownership changes under section 382 of the Code, including an election to make the allocation based on a closing of the books as of the change date.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 2,000.

Estimated Burden Hours Per

Respondent: 6 minutes.

Frequency of Response: On occasion, Other (when needed).

Estimated Total Reporting Burden: 200 hours.

OMB Number: 1545-1496.

Regulation Project Number: REG-209673-93 Final.

Type of Review: Extension.

Title: Mark to Market for Dealers in Securities.

Description: Under section 1.475(b)-4, the information required to be recorded is required by the IRS to determine whether exemption from mark-to-market treatment is properly claimed, and will be used to make that determination upon audit of taxpayer's books and records. Also, under section 1.475(c)-1(a)(3)(iii), the information is necessary for the Service to determine whether a consolidated group has elected to disregard inter-member transactions in determining a member's status as a dealer in securities.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 3,400.

Estimated Burden Hours Per

Respondent/Recordkeeper: 52 minutes.

Frequency of Response: Other (once).

Estimated Total Reporting/

Recordkeeping Burden: 2,950 hours.

OMB Number: 1545-1774.

Regulation Project Number: REG-123305-02 (formerly REG-102305-02) NPRM and Temporary; REG-102740-02 NPRM and Temporary Final.