

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

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

[FR Doc. 02-19793 Filed 8-7-02; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34228]

#### **S&L Railroad, LLC—Acquisition and Operation Exemption—Progress Rail Services Corporation d/b/a Sidney & Lowe Railroad**

S&L Railroad, LLC (S&L), a noncarrier and wholly owned subsidiary of Progress Rail Services Corporation doing business as Sidney & Lowe Railroad (PRSC), has filed a notice of exemption under 49 CFR 1150.31 to acquire from PRSC and operate approximately 11 miles of rail line and connecting track known as the Sidney & Lowe Railroad Line, extending from milepost 0 at Huntsman, NE, where it connects with a rail line of The Burlington Northern and Santa Fe Railway Company, to milepost 10 at Brownson, NE, where it connects with a rail line of Union Pacific Railroad Company.

According to S&L, an agreement has been reached between S&L and PRSC regarding the sale and operation of the rail line. S&L certifies that its projected annual revenues as a result of this transaction do not exceed those that would qualify it as a Class III rail carrier, and that such revenues will not exceed \$5 million annually.

The transaction was scheduled to be consummated on or shortly after July 22, 2002, the effective date of the exemption (7 days after the exemption was filed).

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34228 must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on J. Duane Cantrell, Progress Rail Services Corporation, 1600 Progress Drive, Albertville, AL 35950.

Board decisions and notices are available on our website at "<http://WWW.STB.DOT.GOV>."

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

Decided: July 29, 2002.

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

[FR Doc. 02-19528 Filed 8-7-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 8874**

**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 8874, New Markets Credit.

**DATES:** Written comments should be received on or before October 7, 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:* New Markets Credit.

*OMB Number:* To be assigned later.

*Form Number:* Form 8874.

*Abstract:* Investors to claim a credit for equity investments made in Qualified Community Development Entities use Form 8874.

*Current Actions:* This is a new collection of information.

*Type of Review:* New OMB approval.

*Affected Public:* Individuals or households, and business or other for-profit organizations.

*Estimated Number of Respondents:* 10,000.

*Estimated Time Per Respondent:* 10 hours, 5 minutes.

*Estimated Total Annual Burden Hours:* 100,900.

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: August 1, 2002.

**Carol Savage,**

*Program Analyst.*

[FR Doc. 02-20115 Filed 8-7-02; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-253578-96]

#### **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-253578-96, Health Insurance Portability for Group Health Plans; and temporary regulation (TD 8716) Interim Rules for Health Insurance Portability for Group Health Plans (§§ 54.9801-3T, 54.9801-4T, 54.9801-5T, and 54.9801-6T).

**DATES:** Written comments should be received on or before October 7, 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](mailto:CAROL.A.SAVAGE@irs.gov)), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:** Title: Notice of Proposed Rulemaking, Health Insurance Portability for Group Health Plans, and temporary regulation, Interim Rules for Health Insurance Portability for Group Health Plans.

*OMB Number:* 1545-1537.

*Regulation Project Number:* REG-253578-96.

*Abstract:* These regulations contain rules governing access, portability, and renewability requirements for group health plans and issuers of health insurance coverage offered in connection with a group health plan. The regulations also provide guidance for group health plans and the employers maintaining them regarding requirements imposed on plans relating to preexisting condition exclusions, discrimination based on health status, and access to coverage.

*Current Actions:* There is no change to these existing regulations.

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

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions, and state, local, or tribal governments.

*Estimated Number of Respondents:* 1,300,000.

*Estimated Time Per Respondent:* Varies.

*Estimated Total Annual Burden Hours:* 591,561.

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: August 2, 2002.

**Carol Savage,**

*Program Analyst.*

[FR Doc. 02-20116 Filed 8-7-02; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Electronic Tax Preparation and Filing; Intent to Enter Agreement, Opportunity for Comment, Opportunity to Submit Proposals for Additional Consortia**

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

**ACTION:** Advance notice of intent to enter an agreement, opportunity for comment, opportunity to submit proposals for additional consortia.

**SUMMARY:** The Internal Revenue Service (IRS) proposes to enter into an agreement (the Agreement) with a consortium of companies in the electronic tax preparation and filing industry (the Consortium) who together desire to work together to offer free, online tax return preparation and filing services to taxpayers (Free Services). The Consortium will offer these Free Services to taxpayers. The IRS will provide taxpayers with links to the Free

Services offered by the Consortium participants through a web page that will be hosted at [irs.gov](http://irs.gov) with links from [firstgov.gov](http://firstgov.gov). These links to the Consortium will replace the current heading on [irs.gov](http://irs.gov) for "Free Internet Filing Opportunities". Under the Agreement and during its term, the IRS will not compete with the Consortium in providing free, online tax return preparation and filing services to taxpayers. The IRS is soliciting comments on this proposed Agreement and complimentary or competitive offers from alternative consortia to provide Free Services to taxpayers. During this process other Federal agencies will be consulted.

**DATES:** Comments or proposals must be submitted by September 4, 2002.

**ADDRESSES:** Send letters with comments and suggestions on the proposed Agreement, or other proposals, to Paul J. Mamo, 1111 Constitution Avenue, Room 2403, Washington DC. 20224 or to the IRS Internet address: [WLEGOVPO@irs.gov](mailto:WLEGOVPO@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS plans to enter into an Agreement (the Agreement) with the Consortium to accomplish the following five objectives:

1. Seek to assure access to a free and secure electronic preparation and filing option for additional taxpayers, building upon free electronic tax preparation and filing provided in the commercial market today;

2. Making tax return preparation and filing easier and reducing the burden on individual taxpayers;

3. Supporting the IRS's statutory goals of increased e-filing, pursuant to the IRS Restructuring and Reform Act of 1998, which encouraged the IRS to set a goal of having 80% of Federal tax and information returns filed electronically by the year 2007;

4. Providing greater service and access to taxpayers; and

5. Implementing one of the proposals in the President's FY'03 budget, specifically to encourage further growth in electronic filing by providing taxpayers the option to file their tax return on-line without charge using cooperation with, and encouraging competition within, the private sector to increase e-filing.

The anticipated essential terms of the Agreement are established in a document described as a Term Sheet. This draft Term Sheet follows.