

what they witnessed (e.g., goods were crushed and then ground up into one inch diameter pebbles") or whatever the actual destruction process was and what happened to any residue or remainder (e.g., buried or incinerated);

(2) Photographs of the destruction to accompany affidavits; and

(3) Reports from other Government agencies (e.g., EPA, certifying destruction).

#### *Denial of Application to Participate in Paperless Drawback Prototype*

Customs will issue written notification to any party whose application to participate in the Paperless Drawback prototype is denied. The written notice will set forth the reasons for the denial and inform the applicant that the denial may be appealed within 30 days of the date of the notice.

The appeal should include substantiating documentation that establishes, to Customs satisfaction, that the alleged deficiencies that led to the denial did not occur or have been corrected. The appeal should be addressed to U.S. Customs, Trade Programs, Executive Director, 1300 Pennsylvania Avenue, NW., Room 5.2-33, Washington, DC 20229. Customs will issue a written determination to the applicant within 30 days of receipt of the appeal.

Applicants who are denied participation in the Paperless Drawback prototype who do not appeal, or applicants who have had an appeal denied, may reapply if Customs subsequently reopens the application period. Customs will publish a notice in the **Federal Register** announcing any subsequent reopening of the application period.

#### *Changes to Application Information*

Throughout the prototype period, participants must provide Customs with advance notification of any changes to the information provided in the application. This notification must be provided to Customs at least seven days before the effective date of a change and will be considered an amendment to the application. By written notice to the participant, Customs may reject such an amendment or suspend the party from further participation in the prototype.

#### *Misconduct Under Prototype*

All participants in the Paperless Drawback prototype are required to abide by the terms and conditions of this notice. A participant may be suspended from the prototype, subject to penalties and other administrative sanctions, and/or prevented from

participation in future prototypes if a participant fails to:

(1) Maintain a sufficient level of compliance;

(2) File accurate and timely data;

(3) Supply Customs with requested information;

(4) Cooperate fully in a Drawback Compliance Assessment, Focus Assessment or audit;

(5) Provide timely and accurate data and adequate resources in support of a Drawback Compliance Assessment, Focus Assessment or audit, or comply fully with the terms of a Compliance Improvement plan;

(6) Maintain sufficient continuous bond coverage; or

(7) Exercise reasonable care in following the Paperless Drawback prototype procedures and obligations outlined in this notice, including all other applicable laws and regulations.

#### *Suspension From Participation in Paperless Drawback Prototype*

Customs has the discretion to suspend a Paperless Drawback prototype participant based on the determination that an unacceptable compliance risk exists, or for misconduct as described in the "Misconduct Under Prototype" section of this notice. Except in the case of willfulness on the part of a prototype participant, or where public health, interest or safety is concerned, written notice of a proposed suspension will be issued by Customs to the participant on a prospective basis. The notice of pending suspension will set forth the reasons for the action. The participant may appeal such decision, in writing, within 15 days of receipt of Customs suspension notification. The appeal should include substantiating documentation that establishes, to Customs satisfaction, that the alleged deficiencies that led to the pending suspension did not occur or have been corrected. The appeal should be addressed to U.S. Customs, Trade Programs, Executive Director, 1300 Pennsylvania Avenue, NW., Room 5.2-33, Washington, DC 20229. Customs will issue a written determination to the participant within 30 days of receipt of the appeal. If no appeal is timely submitted, the suspension will go into effect as of the date set forth in the notice of suspension. If an appeal is timely submitted, Customs will hold the suspension in abeyance until such time as a written determination based on the appeal has been issued.

#### *Prototype Evaluation*

Participation in the Paperless Drawback prototype is not deemed confidential information. Lists of

participants and evaluation results will be made available to the public by means of the Customs Electronic Bulletin Board and the Customs Administrative Message System, and upon written request. Also, upon conclusion of the prototype, the final results will be published in the **Federal Register** and the Customs Bulletin and reported to Congress.

Dated: September 24, 2002.

**Jayson P. Ahern,**

*Assistant Commissioner, Office of Field Operations.*

[FR Doc. 02-24589 Filed 9-26-02; 8:45 am]

**BILLING CODE 4820-02-P**

## DEPARTMENT OF THE TREASURY

### Customs Service

#### **Modification and Clarification of Procedures of the National Customs Automation Program Test Regarding Reconciliation**

**AGENCY:** Customs Service, Treasury.

**ACTION:** General notice.

**SUMMARY:** This document announces modifications to the Customs Automated Commercial System (ACS) Reconciliation prototype test regarding NAFTA Reconciliation entries, the method for filing Reconciliation entries covering flagged entry summaries for which liquidated damages have been assessed, acceptance of compact disks for Reconciliation spreadsheets, and applicability to test participants of previously suspended regulatory provisions of part 111, Customs Regulations. Other than these modifications, the test remains the same as set forth in previously published **Federal Register** notices. The document also provides clarifications and reminders to test participants regarding certain other aspects of the test and announces the new address for Reconciliation submissions for the port of NY/Newark.

**DATES:** Effective as of January 27, 2003, the previously suspended regulatory provisions of part 111 of the Customs Regulations will be applicable to Reconciliation test participants. Effective as of December 26, 2002, are the following three Reconciliation test modifications: (1) Test participants who have flagged an entry summary for NAFTA Reconciliation must file a NAFTA Reconciliation entry to make a post-entry claim for NAFTA under 19 U.S.C. 1520(d); (2) where a test participant amends a timely filed NAFTA Reconciliation entry after it is returned by Customs for correction, the

test participant cannot add entry summaries to those that were covered in the original Reconciliation entry; (3) a Reconciliation entry filed in response to a monthly liquidated damages claim for no-file violations cannot include flagged entry summaries that are not in violation. Effective September 27, 2002, test participants may submit Reconciliation spreadsheet line item data via compact disks. The two-year testing period of this Reconciliation prototype commenced on October 1, 1998, and was extended indefinitely starting October 1, 2000. Applications to participate in the test will be accepted throughout the duration of the test.

**ADDRESSES:** Written inquiries regarding participation in the Reconciliation prototype test and/or applications to participate should be addressed to Mr. John Leonard, Reconciliation Team, U.S. Customs Service, 1300 Pennsylvania Ave. NW., Room 5.2A, Washington, DC 20229-0001. Answers to inquiries regarding the test are also available at [Recon.Help@customs.treas.gov](mailto:Recon.Help@customs.treas.gov).

**FOR FURTHER INFORMATION CONTACT:** Mr. John Leonard at (202) 927-0915 or Ms. Christine Furgason at (202) 927-2293.

**SUPPLEMENTARY INFORMATION:**

**Background**

Reconciliation, a planned component of the National Customs Automation Program (NCAP), as provided for in Title VI (Subtitle B) of the North American Free Trade Agreement Implementation Act (the NAFTA Implementation Act; Public Law 103-182, 107 Stat. 2057 (December 8, 1993)), is currently being tested by Customs under the Customs Automated Commercial System (ACS) Prototype Test. Customs announced and explained the test in a general notice document published in the **Federal Register** (63 FR 6257) on February 6, 1998. Clarifications and operational changes were announced in four subsequent **Federal Register** notices: 63 FR 44303 published on August 18, 1998; 64 FR 39187 published on July 21, 1999; 64 FR 73121 published on December 29, 1999; and 66 FR 14619 published on March 13, 2001. A **Federal Register** (65 FR 55326) notice published on September 13, 2000, extended the prototype indefinitely.

As announced in a previously published document on Reconciliation (August 18, 1998), certain regulations of part 111 of the Customs Regulations were suspended for test participants (sometimes referred to as importers). This document announces that those regulations are no longer suspended.

Also, since commencement of the test, Customs has monitored the test's operation and has observed several practices engaged in by test participants that are not consistent with the procedures Customs expects participants to follow. Consequently, this document modifies the test with respect to North American Free Trade Agreement (NAFTA) Reconciliation entries and the method for filing Reconciliation entries covering flagged entry summaries for which liquidated damages have been assessed, and provides clarifications and reminders concerning other aspects of the test regarding: reduced-data, no-change Aggregate Reconciliation entries; maintenance of bond riders covering Reconciliation entries; the right to file Reconciliation entries; and the "port" column data element of the line item spreadsheet.

The document also modifies the test regarding use of compact disks for Reconciliation spreadsheets.

Aside from the above modifications, including the removal of the suspension of the part 111 regulations, the test remains as set forth in the previously published **Federal Register** notices.

Finally, the document sets forth the new address for submitting Reconciliation entries for the port of NY/Newark.

For application requirements, see the **Federal Register** notices published on February 6, 1998, and August 18, 1998. Additional information regarding the test can be found at <http://www.customs.gov/recon>.

**Reconciliation Generally**

Reconciliation is the process that allows an importer, at the time an entry summary is filed, to identify undeterminable information (other than that affecting admissibility) to Customs and to provide that outstanding information at a later date. The importer identifies the outstanding information by means of an electronic "flag" which is placed on the entry summary at the time the entry summary is filed and payment (applicable duty, taxes, and fees) is made. The issues for which an entry summary may be "flagged" (for the purpose of later reconciliation) are limited and relate to: (1) Value issues; (2) classification issues, on a limited basis; (3) "9802 issues," those concerning value aspects of entries filed under heading 9802, Harmonized Tariff Schedule of the United States (HTSUS)); and (4) NAFTA issues, those concerning merchandise entered under the North American Free Trade Agreement (NAFTA).

The flagged entry summary (the underlying entry summary) is liquidated for all aspects of the entry except those issues that were flagged. The means of providing the outstanding information at a later date relative to the flagged issues is through the filing of a Reconciliation entry. The flagged issues will be liquidated at the time the Reconciliation entry is liquidated. Any adjustments in duties, taxes, and/or fees owed will be made at that time. (See the February 6, 1998, **Federal Register** notice for a more detailed presentation of the basic Reconciliation process.)

**Test Modifications**

*Use of Reconciliation to Make Post-Entry NAFTA Claims*

Ordinarily, a claim for duty-free treatment under NAFTA is made at the time of entry; however, in some circumstances, an importer is unable to make the claim at that time. In that instance, an importer may make a post-entry NAFTA claim under the authority of 19 U.S.C. 1520(d). This provision authorizes Customs to reliquidate an entry, notwithstanding that a valid protest under 19 U.S.C. 1514 was not filed, to refund excess duties paid when imported merchandise qualifies for NAFTA treatment but a claim for NAFTA was not made at the time of entry. Under § 181.33(c)(1), Customs has accepted 1520(d) NAFTA claims after entry but before liquidation; these claims do not require reliquidation.

There are two ways to make a 1520(d) NAFTA claim: One way is to file an individual 1520(d) claim in accordance with the procedures set forth in subpart D of part 181 of the Customs Regulations (hereafter referred to as a part 181 NAFTA claim), and the other is to make a 1520(d) claim in accordance with the Reconciliation process (hereafter referred to as a NAFTA Reconciliation claim). No action is required at the time of entry when a part 181 NAFTA claim is later filed within one year of the date of importation. In contrast, a NAFTA Reconciliation claim requires following Reconciliation test procedures: the importer flags entry summaries for NAFTA and files, within one year of the date of importation, a NAFTA Reconciliation entry that resolves the NAFTA issue for those entries. (The filing of the Reconciliation entry, not the mere flagging of the entry summaries, constitutes the making of the NAFTA claim under the Reconciliation process.)

In monitoring the test, Customs observed that importers, in some instances, flagged entry summaries for a

NAFTA Reconciliation and then filed a separate part 181 NAFTA claim covering those same entry summaries. In other instances, Customs observed that importers filed part 181 NAFTA claims and a NAFTA Reconciliation entry covering the same entry summaries, representing a double claim.

In fairness, Customs notes that it made allowances during the first year or more of the test relative to the filing of NAFTA Reconciliation claims while importers changed internal procedures and practices. Also, during the initial period of the test, Customs was unable to liquidate NAFTA Reconciliation entries due to ACS programming development. Consequently, some importers may have been allowed to submit separate part 181 NAFTA claims after flagging for NAFTA Reconciliation the same entry summaries covered in those part 181 NAFTA claims. Customs notes, however, that participants have had ample time to adjust their procedures and practices. Also, Customs now has full Reconciliation liquidation programming capability and has been liquidating NAFTA Reconciliation entries and processing refunds since April of 2001. Thus, Customs will no longer accept the practice by test

participants of filing separate part 181 NAFTA claims covering the same entry summaries already flagged for NAFTA Reconciliation.

Beginning with the effective date of this change (see below), for entry summaries that are flagged for NAFTA issues, the filing of a Reconciliation entry will be considered the exclusive means to make a 1520(d) NAFTA claim for those entry summaries. After the flagging of entry summaries, the filing of a separate part 181 NAFTA claim covering any or all of those entry summaries will be considered duplicative and will not be accepted. If an importer wishes to make a part 181 NAFTA claim for a given entry summary, the importer should not flag that entry summary for NAFTA Reconciliation.

With this modification to the test, an importer who flags entry summaries for NAFTA Reconciliation in effect waives its ability to file a part 181 NAFTA claim covering those entry summaries and commits to making the post-entry NAFTA claim for those flagged entry summaries only through the filing of a NAFTA Reconciliation entry. This modification will ensure that Customs does not process duplicate post-entry NAFTA claims covering the same entry

summaries, one under the part 181 procedures and another under Reconciliation procedures, and will thereby protect the revenue. Another problem this modification will resolve is the clogging up of the Reconciliation process from flagged entry summaries that have been abandoned.

In summary, once entry summaries are flagged for NAFTA under the test, the importer has two options: (1) Make the NAFTA Reconciliation claim for the flagged entry summaries by timely filing a Reconciliation entry under the test procedure or (2) choose not to file a Reconciliation entry and let the NAFTA claim for the flagged entry summaries lapse with the passage of the filing deadline. Customs expects that importers who flag entry summaries for NAFTA Reconciliation understand that they make a commitment to file a NAFTA Reconciliation entry to make the 1520(d) NAFTA claim and that they waive the ability to make that claim any other way.

The table below highlights the options available to importers for filing a 1520(d) NAFTA claim, as well as the options available to a Reconciliation test participant who chooses to flag an entry summary for a NAFTA issue:

OPTIONS FOR MAKING POST-ENTRY NAFTA CLAIM UNDER 1520(D)

Part 181 procedure	Reconciliation procedure
<p>File a claim pursuant to procedures set forth in subpart D, part 181 of the Customs Regulations within one year of date of importation. No action required at the time of entry.</p> <p>Does not apply to entry summaries that have been flagged for NAFTA Reconciliation. A part 181 claim covering entry summaries that have been flagged for Reconciliation will be rejected. For flagged entry summaries, see column 2, "Reconciliation Procedure."</p>	<p>Flag entry summary for NAFTA Reconciliation at time of entry. After flagging the entry summary, do one of the following:</p> <p>(1) Resolve the NAFTA claim for the flagged entry summary(ies) by timely filing a Reconciliation entry under the test procedure; or</p> <p>(2) Choose not to file a Reconciliation entry and let the NAFTA claim for the flagged entry summaries lapse with the passage of the filing deadline.</p>

This test modification is effective 90 days after the date of publication of this document in the **Federal Register**. The Reconciliation test procedure for making post-entry NAFTA claims is explained in the February 6, 1998, and December 29, 1999, **Federal Register** notices.

Finally, Customs recommends the use of the Reconciliation test for making post-entry NAFTA claims because the test procedure provides the importer with several benefits. First, using the test procedure is a simpler means of filing claims; the importer is able to make potentially thousands of NAFTA claims on one Reconciliation. Second, the importer can receive one check from Customs rather than many (even up to thousands) upon Customs liquidation of a Reconciliation entry and issuance of a

refund. Third, because processing NAFTA claims under Reconciliation is simpler for Customs, the refund delivery system is more efficient.

*Amendment of Timely Filed NAFTA Reconciliation Entries*

Under the test, participants can amend timely filed NAFTA Reconciliation entries when Customs rejects a Reconciliation entry and returns the entry to the participant for correction. In monitoring the test, Customs observed that, some importers amending timely filed NAFTA Reconciliation entries added entry summaries to the corrected Reconciliation entry upon returning it to Customs for processing and eventual liquidation. The result has been that entry summaries that were time-barred from Reconciliation because they were

not covered by a timely filed Reconciliation entry were liquidated in the Reconciliation process.

Up to now, Customs has accepted this practice but here announces that, effective 90 days after publication of this document in the **Federal Register**, the practice will no longer be accepted. Thus, when Customs rejects a NAFTA Reconciliation entry for correction, no additional underlying entry summaries (whether or not time-barred) may be added to that NAFTA Reconciliation when it is resubmitted. This modification will streamline the NAFTA Reconciliation process, improve Customs efficiency in processing claims, and better protect the revenue against double claims.

### *Liquidated Damages for No-file Reconciliation Entries*

Provisions regarding the assessment of liquidated damages against participants in the Reconciliation test for failure to file or late filing of Reconciliation entries and/or moneys (duties, taxes, and/or fees) due with these entries were announced in the December 29, 1999, **Federal Register** notice and modified in the March 13, 2001, **Federal Register** notice. This document announces an additional modification of the test's liquidated damages and mitigation guidelines relative to no-file Reconciliation violations.

For each test participant that is identified by Customs as having committed no-file violations, *i.e.*, entry summaries flagged but no Reconciliation entry filed and the filing deadline has passed, Customs will issue monthly Reconciliation liquidated damages claims (CF 5955a Notice of Penalty or Liquidated Damages). A separate claim will be issued for each continuous bond number under which the affected flagged entry summaries were filed. (For example, if all affected flagged entry summaries involve one continuous bond, one CF 5955a claim covering all affected flagged entry summaries will be issued to the violating participant. If three continuous bonds are involved among all the affected flagged entry summaries, three CF 5955a claims will be issued to the violating participant, each claim covering only the affected flagged entry summaries filed under a particular bond.) Mitigation is afforded for no-file Reconciliation entries once the flagged entry summaries listed in the claim are properly reconciled. In this way, a Reconciliation entry filed by a participant to resolve a no-file violation is, in effect, a petition for mitigation.

In monitoring the test, Customs observed that participants commingle, on Reconciliation entries, flagged entry summaries listed as no-file violations on a CF 5955a with other flagged entry summaries that are not in violation. Up to now, Customs has allowed this practice but now modifies the test to stop the practice.

Under the new practice, participants who receive a monthly liquidated damages claim covering flagged entry summaries that have not been reconciled (representing no-file violations), and who seek to reconcile those flagged entry summaries, must submit a Reconciliation entry (or Reconciliation entries) that contains only those flagged entry summaries listed on the CF 5955a. By limiting these

Reconciliation entries to the flagged entry summaries involved in the violations, Customs separates the Reconciliation liquidated damages/mitigation process from the ordinary Reconciliation liquidation process.

This test modification is effective 90 days after publication of this document in the **Federal Register**.

### *Acceptance of Compact Disks as Approved Reconciliation Spreadsheet Media*

Customs announces a modification of the test to allow importers to submit Reconciliation spreadsheet line item data via compact disks, as well as 3.5 inch diskettes. All requirements regarding the content and format of the spreadsheet remain the same as described in prior **Federal Register** notices, including the requirement that a hard copy be submitted to the processing port (unless this requirement is waived by the port).

This modification to the test is effective on the date this document is published in the **Federal Register**.

### *Regulations No Longer Suspended*

The August 18, 1998, **Federal Register** notice included a section on regulatory provisions suspended and referred to part 111 of the Customs Regulations. This document announces that the provisions of part 111 are no longer suspended for Reconciliation test participants. Regulations providing for the licensing of, and the granting of permits to, customs brokers must be complied with. This includes compliance with § 111.2(b)(2)(i)(C) which requires a national permit issued under § 111.19(f) for a broker participating in the test to transact customs business within a district for which the broker does not have a district permit.

This modification to the test is effective 120 days from the date this document is published in the **Federal Register**. Affected customs brokers participating in the test must have a valid national permit by that date.

### **Clarifications and Reminders**

#### *Reduced-Data, No-Change Aggregate Reconciliation Entries*

After the importer obtains the information that was undeterminable at the time underlying entry summaries were filed and flagged, the importer files a Reconciliation entry that provides that information (by the deadline applicable to the kind of issue flagged). There are two basic types of Reconciliation entries: the Aggregate Reconciliation entry (or Aggregate Reconciliation) and

the Entry-by-Entry Reconciliation entry (or Entry-by-Entry Reconciliation).

The Aggregate Reconciliation contains a list of the underlying entry summaries covered and the aggregate revenue adjustment relative to those entry summaries. Aggregate Reconciliations can be used to report an increase in duties, taxes, and fees owed or no change in the amounts already paid when the underlying entry summaries were filed; decreases may be reported in an Aggregate Reconciliation only when the importer includes a statement waiving any claim to a refund for those decreases.

The Entry-by-Entry Reconciliation can be used to report an increase, decrease, or no-change in revenue (duties, taxes, and/or fees). Unlike the Aggregate Reconciliation, these Reconciliation entries show the revenue adjustment or no change in revenue relative to each entry summary covered. In order to receive a refund, the importer must file an Entry-by-Entry Reconciliation.

The March 13, 2001, **Federal Register** notice announced a new kind of Aggregate Reconciliation: The reduced-data, no-change Aggregate Reconciliation. These Reconciliation entries cover only entry summaries that show no change or adjustment (no increase or decrease) at the time the Reconciliation entry is filed. The reduced-data feature of this Aggregate Reconciliation relieves importers from having to provide, in the Reconciliation entry, the aggregate total of the original duties, taxes, and fees applicable to the underlying entry summaries. Importers have been using this feature of the test program since October 23, 2001, to close out flagged entry summaries that have no change in reportable data. On that date, Customs announced availability of the feature via ABI Administrative Message number 01-1152.

In monitoring the test, Customs recognized a need to clarify that the reduced-data, no-change Aggregate Reconciliation entry is for use only when the importer chooses to close out the Reconciliation with no further action; *i.e.*, when the importer does not anticipate making any changes/modifications whatsoever to that Reconciliation. These Reconciliation entries are not to be used for the single purpose of meeting the filing deadline with the intent to later amend the no-change Reconciliation entry, prior to its liquidation, when the still outstanding undeterminable information is obtained. If a reduced data, no-change Aggregate Reconciliation is filed, that entry will be liquidated immediately.

Test participants filing the reduced-data, no-change Aggregate

Reconciliation are reminded that they must still submit the ABI header document in hard copy to the processing port to which the ABI transmission is made. This header document should state: "Spreadsheet is not provided because there are no adjustments to reportable data elements in this Reconciliation." Participants are required to transmit this same statement in the R15/R16 record of their ABI transmission. Failure to provide both the R15/R16 statement and the hardcopy document will constitute a failure to file violation.

Where a test participant who must file a Reconciliation entry to meet the filing deadline has yet to obtain the undeterminable information needed to resolve the flagged issue, that test participant should timely file a no-change Aggregate Reconciliation entry (*not a reduced data, no-change Aggregate Reconciliation entry*) providing the original duties, taxes, and fees data and, if possible, the best available information of changes expected, along with a letter requesting that Customs delay liquidation until the needed information is obtained.

#### *"Port" Column on the Reconciliation Line Item Spreadsheet*

The data elements and specific columns of the Reconciliation line item spreadsheet were explained in the February 6, 1998, **Federal Register** notice and ABI Administrative Message number 99-0506, dated July 9, 1999. Because certain information was omitted from the sample spreadsheet, Customs is clarifying its instructions on properly completing the spreadsheet.

The sample spreadsheet included in the **Federal Register** notice (Durant Motor Corp.) has several blank fields in the port column among the fourteen rows listed. Customs notes that per U.S. Bureau of the Census requirements, all fields in the port column must be filled in with either: (1) The specific four digit port code applicable to the port where the merchandise represented by that line item was entered or (2) the word "all" to denote that the merchandise represented by that line item entered through multiple ports. This should eliminate any confusion regarding proper execution of the port column element of the spreadsheet.

#### *Reconciliation Bond Riders*

One of the requirements for participation in the Reconciliation test program is the submission of a Reconciliation bond rider. The bond rider is an addendum to the continuous entry bond required under the Customs Regulations (19 CFR part 113) and is

designed to cover Reconciliation entries. Specific Reconciliation bond rider language can be found in the August 18, 1998, **Federal Register** notice.

During monitoring of the test, Customs discovered that bond riders have not always been filed properly. Thus, Customs reminds participants in the Reconciliation test program that updated Reconciliation bond riders should be submitted to the Customs port where the bond was filed, with a copy of the bond rider submitted to the Headquarters Reconciliation Team.

#### *Updated Address and ABI Filing Information for NY/Newark Port 1001*

Due to the terrorist attacks that destroyed the U.S. Customhouse at 6 World Trade Center in New York, the address for Reconciliation submissions for importers assigned to NY/Newark (port 1001) has changed. The new address is: U.S. Customs Service, 1210 Corbin Street, Elizabeth, NJ 07201. Filers may still transmit the ABI portion of their Reconciliations to port 1001.

Dated: September 24, 2002.

**Jayson P. Ahern,**

*Assistant Commissioner, Office of Field Operations.*

[FR Doc. 02-24588 Filed 9-26-02; 8:45 am]

**BILLING CODE 4820-02-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-209828-96]

#### 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 final regulation, REG-209828 (TD 8758), Nuclear Decommissioning Funds; Revised Schedules of Ruling Amounts (§ 1.468A-3).

**DATES:** Written comments should be received on or before November 26, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn 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 regulation should be directed to Larnice Mack (202) 622-3179, or through the Internet (*Larnice.Mack@irs.gov*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Nuclear Decommissioning Funds; Revised Schedules of Ruling Amounts.

*OMB Number:* 1545-1511.

*Regulation Project Number:* REG-209828-96.

*Abstract:* This regulation relates to requests for revised schedules of ruling amounts for nuclear decommissioning reserve funds under section 468A(d) of the Internal Revenue Code. The regulation eases the burden on affected taxpayers by permitting electing taxpayers with qualifying interests in nuclear power plants to adjust their ruling amounts under a formula or method rather than by filing a request for a revised schedule of ruling amounts.

*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:* 20.

*Estimated Time Per Respondent:* 5 hours.

*Estimated Total Annual Burden Hours:* 100.

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