

Dated: November 21, 2002.

**Jayson P. Ahern,**

*Assistant Commissioner, Office of Field Operations.*

[FR Doc. 02-30359 Filed 11-29-02; 8:45 am]

**BILLING CODE 4820-02-P**

**DEPARTMENT OF THE TREASURY**

**Customs Service**

**Cancellation of Customs Broker License Due to Death of the License Holder**

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

**ACTION:** Cancellation of license.

**SUMMARY:** Notice is hereby given that, pursuant to 19 CFR 111.51(a), the following individual Customs broker license has been cancelled due to death of the broker:

Name	License No.	Port name
William J. O'Donnell .....	03452	Philadelphia.
Rene Alvarez .....	04692	Miami.

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**FOR FURTHER INFORMATION CONTACT:** Scott J. Nielsen, Broker Management, (202) 927-0380.

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copies of the regulation should be directed to Allan Hopkins, (202) 622-3869, or through the internet (*Allan.M.Hopkins@irs.gov*), Internal Revenue Service, room 6407, Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Debt Instruments With Original Issue Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property.

*OMB Number:* 1545-1353.

*Regulation Project Number:* FI-189-84.

*Abstract:* This regulation provides definitions, reporting requirements, elections, and general rules relating to the tax treatment of debt instruments with original issue discount and the imputation of, and accounting for, interest on certain sales or exchanges of property.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, farms and state, local or tribal governments.

*Estimated Number of Respondents:* 525,000.

*Estimated Time Per Respondent:* 21 min.

*Estimated Total Annual Burden Hours:* 185,500.

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.

**DEPARTMENT OF THE TREASURY**

**Customs Service**

**Triennial Status Report and Status Report Fee: General Notice**

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

**ACTION:** Notice of due date for status report and fee.

**SUMMARY:** This is to advise Customs brokers that the Triennial Status Report Fee of \$100 that is assessed for each license held by a broker whether it may be an individual, partnership, association or corporation, is due during the month of February 2003 along with the corresponding status report.

**SUPPLEMENTARY INFORMATION:** In accordance with 19 U.S.C. 1641(g) and 19 CFR 111.30(d), each broker must file a written status report and pay the corresponding fee of \$100 every three years. The report is due every three years regardless of the date the license was issued to the broker. The last status report and fee were due during the month of February 2000. Reports and fees must next be filed during the month of February 2003. They should be delivered to the director of the port that originally delivered the license to the broker. No reports or fees should be submitted directly to Customs Headquarters.

The elements that must be included in the report are prescribed in 19 CFR 111.30(d). While no particular format is required, a model report may be obtained from your local Customs Service Port.

**DATES:** Due date for payment of fee: February 28, 2003.

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

[FI-189-84]

**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, FI-189-84 (TD 8517), Debt Instruments With Original Issue Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property (§§ 1.1272-3, 1.1273-2(h), 1.1274-3(d), 1.1274-5(b), 1.1274A-1(c), and 1.1274-3(b)).

**DATES:** Written comments should be received on or before January 31, 2003 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