

property have been blocked pursuant to Executive Order 13224 of September 23, 2001, pertaining to persons who commit, threaten to commit, or support terrorism.

**DATES:** This designation by the Secretary of the Treasury of this one additional entity identified in this notice whose property and interests in property have been blocked pursuant to Executive Order 13224 is effective on November 21, 2002.

**FOR FURTHER INFORMATION CONTACT:**  
Office of Foreign Assets Control,  
Department of the Treasury,  
Washington, DC 20220, tel.: 202/622-  
2520.

**SUPPLEMENTARY INFORMATION:**

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**Background**

On September 23, 2001, President Bush issued Executive Order 13224 (the “Order”) imposing economic sanctions on persons who commit, threaten to commit, or support certain acts of terrorism. In an annex to the Order, President Bush identified 12 individuals and 15 entities whose assets are blocked pursuant to the Order (66 FR 49079, September 25, 2001). Additional persons have been blocked pursuant to authorities set forth in the Order since that date and notices of these additional blockings have been published in the **Federal Register**.

**Additional Designations.** On November 21, 2002, the Secretary of the Treasury, in consultation with the Secretary of State and the Attorney General, acting pursuant to authorities set forth in the Order designated one additional entity whose property and interests in property are blocked. The

name of this additional entity is set forth in the list below. Persons, and their known aliases, will be added to appendix A to 31 CFR chapter V, through a separate Federal Register document, as “specially designated global terrorists” identified by the initials “[SDGT]”. Appendix A lists the names of persons with respect to whom transactions are subject to the various economic sanctions programs administered by the Office of Foreign Assets Control.

The designation by the Secretary of the Treasury pursuant to Executive Order 13224 of the additional entity listed below is effective on November 21, 2002. All property and interests in property of any designated person, including but not limited to all accounts, that are or come within the United States or that are or come within the possession or control of United States persons, including their overseas branches, are blocked and may not be transferred, paid, exported, withdrawn, or otherwise dealt in, and all transactions or dealings by U.S. persons or within the United States in property or interests in property of any designated person are prohibited, unless licensed by the Office of Foreign Assets Control or exempted by statute.

In Section 10 of the Order, the President determined that because of the ability to transfer funds or assets instantaneously, prior notice to persons listed in the Annex to, or determined to be subject to, the Order who might have a constitutional presence in the United States, would render ineffectual the blocking and other measures authorized in the Order. The President further determined that no prior notification of a determination need be provided to any person who might have a constitutional presence in the United States. In furtherance of the objectives of the Order, the Secretary of the Treasury has determined that no prior notice should be afforded to the subject of the determination reflected in this notice because to do so would give the subject the opportunity to evade the measures described in the Order and, consequently, render those measures ineffectual toward addressing the national emergency declared in the Order.

*The additional designation follows:*  
**MOROCCAN ISLAMIC COMBATANT GROUP** (a.k.a. GICM; a.k.a. GROUPE ISLAMIQUE COMBATTANT MAROCAIN)

Dated: December 23, 2002.

**R. Richard Newcomb,**  
Director, Office of Foreign Assets Control.

Approved: January 27, 2003.

**Kenneth Lawson,**  
Assistant Secretary (Enforcement),  
Department of the Treasury.  
[FR Doc. 03-3479 Filed 2-11-03; 8:45 am]  
**BILLING CODE 4810-25-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Revenue Procedure 2002-47**

**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 Revenue Procedure 2002-47, Employee Plans Compliance Resolution System.

**DATES:** Written comments should be received on or before April 14, 2003, 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 revenue procedure 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:** Employee Plans Compliance Resolution System.

**OMB Number:** 1545-1673.

**Revenue Procedure Number:** Revenue Procedure 2002-47.

**Abstract:** The information requested in Revenue Procedure 2002-47 is required to enable the Internal Revenue Service to make determinations regarding the issuance of various types of closing agreements and compliance statements. The issuance of closing agreements and compliance statements

allows individual plans to continue to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

**Current Actions:** There are no changes being made to this revenue procedure at this time.

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

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

**Estimated Number of Respondents:** 4,292.

**Estimated Time Per Respondent:** 13 hours, 6 minutes.

**Estimated Total Annual Burden Hours:** 56,272.

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: February 7, 2003.  
**Glenn P. Kirkland,**  
*IRS Reports Clearance Officer.*  
[FR Doc. 03-3497 Filed 2-11-03; 8:45 am]  
**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-106871-00]

### 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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing notice of proposed rulemaking, REG-106871-00, Reporting Requirements for Widely Held Fixed Investment Trusts (§ 1.671-5).

**DATES:** Written comments should be received on or before April 14, 2003 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 regulation 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:** Reporting Requirements for Widely Held Fixed Investment Trusts.  
**OMB Number:** 1545-1540.

Regulation Project Number: REG-106871-00.

**Abstract:** Under regulation section 1.671-5, the trustee or the middleman who holds an interest in a widely held fixed investment trust for an investor will be required to provide a Form 1099

to the IRS and a tax information statement to the investor. The trust is also required to provide more detailed tax information to middlemen and certain other persons, upon request.

**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:** 1,200.

**Estimated Time Per Respondent:** 2 hours.

**Estimated Total Annual Burden Hours:** 2,400.

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: February 7, 2003.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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