#### **DEPARTMENT OF THE TREASURY**

#### **Customs Service**

## Customs COBRA Fees Advisory Committee

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

SUMMARY: This document announces a change to the date and time of the first scheduled meeting of the U.S. Customs COBRA Fees Advisory Committee. This notice also publishes the provisional agenda for the meeting and identifies representatives from the private sector transportation industry that have been appointed by the Commissioner of Customs as COBRA Fees Advisory Committee members.

DATES: The first meeting of the U.S. Customs COBRA Fees Advisory Committee has been rescheduled for July 15, 2002, from 1 p.m. to 3 p.m., in room 6.4–B of the Ronald Reagan Building located at 1300 Pennsylvania Avenue, NW., Washington, DC 20229. Interested parties must provide Customs with notice of their intent to attend the meeting by July 11, 2002. Notice may be provided to Carlene Warren at (202) 927–1391 or via e-mail at Carlene.warren@customs.treas.gov.

#### FOR FURTHER INFORMATION CONTACT:

Carlene Warren, U.S. Customs Service, Office of Field Operations, Passenger Programs, at (202) 927–1391 or via email at

Carlene. warren@customs. treas. gov.

### SUPPLEMENTARY INFORMATION:

## Background

Section 13031 of the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 (19 U.S.C. 58c), as amended by the Miscellaneous Trade and Technical Corrections Act of 1999 (Pub. L. 106–36), directs the Commissioner of Customs to establish an advisory committee whose membership consists of representatives from the airline, cruise ship, and other transportation industries who may be subject to fees under 19 U.S.C. 58c.

The Committee will advise the Commissioner of Customs on issues relating to inspection services performed by the Customs Service, including issues pertaining to the time periods during which inspections should be performed, the proper number and deployment of inspection officers, and the amount of any proposed fees.

The Commissioner of Customs has appointed the following representatives from the private sector transportation industry as COBRA Fees Advisory Committee members:

- (1) Kathy Hansen, Manager, Customs Compliance Con-Way Transportation Services, Inc.;
- (2) Ann W. White, Director of Industry Affairs, American Airlines;
- (3) Barbara Kostuk, Director, Federal Affairs & Facilitation Air Transport Association:
- (4) Benson Bowditch, Jr., Manager, Compliance Department Lykes Brothers Steamship Company; and
- (5) Joseph Mangiaracino, Team Leader, National Customer Service Center Union Pacific Railroad.

On June 14, 2002, a notice published in the **Federal Register** (67 FR 40983) announced that the first COBRA Fee Advisory Committee meeting was scheduled for June 28, 2002.

This notice announces that the meeting has been rescheduled. The first meeting of the COBRA Fees Advisory Committee is now scheduled for July 15, 2002, from 1 p.m. to 3 p.m., in room 6.4-B of the Ronald Reagan Building located at 1300 Pennsylvania Avenue, NW., Washington, DC 20229. The meeting is open to the public; however, participation in the Committee's deliberations is limited to Committee members and Customs and Treasury Department staff. Interested parties, other than Advisory Committee members, who wish to attend the meeting should contact Carlene Warren by July 11, 2002, at (202) 927-1391 or via e-mail at

Carlene.warren@customs.treas.gov.

At this meeting, the Advisory Committee is expected to pursue the following agenda. The agenda may be modified prior to the meeting.

#### Agenda

- I. Opening remarks by COBRA Fees Advisory Committee Chairperson, Deputy Commissioner of the U.S. Customs Service, Douglas M. Browning
- II. Briefing by Office of Finance—Budget III. Topics for Discussion
  - 1. Consideration of New Fees:
  - a. In Light of New Security Procedures and Equipment;
  - b. Fees on Cargo

IV. Other Business

V. Adjourn

Dated: July 3, 2002.

#### Douglas M. Browning,

 $\label{eq:commissioner} \begin{tabular}{ll} Deputy Commissioner of Customs. \\ [FR Doc. 02-17114 Filed 7-5-02; 8:45 am] \end{tabular}$ 

BILLING CODE 4820-02-P

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

## Proposed Collection; Comment Request for Form 990–EZ

**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 990–EZ, Short Form Return of Organization Exempt from Income Tax.

**DATES:** Written comments should be received on or before September 6, 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 forms and instructions should be directed to Allan Hopkins, (202) 622–6665, or through the internet (*Allan.M.Hopkins@irs.gov*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:** Title: Short Form Return of Organization Exempt From Income Tax.

*OMB Number:* 1545–1150. *Form Number:* 990–EZ.

Abstract: An annual return is required by Internal Revenue Code section 6033 for organizations exempt from income tax under Code section 501(a). Form 990–EZ is used by tax exempt organizations and nonexempt charitable trusts whose gross receipts are less than \$100,000 and whose total assets at the end of the year are less than \$250,000 to provide the IRS with the information required by Code section 6033. IRS uses the information from Form 990–EZ to ensure that tax exempt organizations are operating within the limitations of their tax exemption.

*Current Actions:* There are no changes being made to the form at this time.

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

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 124.184.

Estimated Time Per Respondent: 55 hrs., 38 min.

Estimated Total Annual Burden Hours: 6,909,598.

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: June 25, 2002.

#### Glenn Kirkland,

IRS Reports Clearance Officer. [FR Doc. 02–17014 Filed 7–5–02; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

#### **Internal Revenue Service**

# Proposed Collection; Comment Request for Form 1099–C

**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 1099–C, Cancellation of Debt.

**DATES:** Written comments should be received on or before September 6, 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 form and instructions should be directed to Allan Hopkins, (202) 622–6665, or through the internet (*Allan.M.Hopkins@irs.gov*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Cancellation of Debt. *OMB Number:* 1545–1424. *Form Number:* 1099–C.

Abstract: Form 1099—C is used by Federal government agencies, financial institutions, and credit unions to report the cancellation or forgiveness of a debt of \$600 or more, as required by section 6050P of the Internal Revenue Code. The IRS uses the form to verify compliance with the reporting rules and to verify that the debtor has included the proper amount of canceled debt in income on his or her income tax return.

Current Actions: There are no changes being made to the form at this time.

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

Affected Public: Business or other forprofit organizations, not-for-profit institutions, and the Federal government.

Estimated Number of Responses: 647,993.

Estimated Time Per Response: 10 min. Estimated Total Annual Burden Hours: 110.159.

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: June 24, 2002.

#### Glenn Kirkland,

IRS Reports Clearance Officer. [FR Doc. 02–17015 Filed 7–5–02; 8:45 am] BILLING CODE 4830–01–P

## **DEPARTMENT OF THE TREASURY**

# Internal Revenue Service [REG-121063-97]

# 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–121063–97 (TD 8972), Averaging of Farm Income (§ 1.1301–1).

**DATES:** Written comments should be received on or before September 6, 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