Issued in Des Plaines, Illinois on March 8, 2002.

#### Philip M. Smithmeyer,

Manager, Chicago Airports District Office, FAA, Great Lakes Region.

[FR Doc. 02–12288 Filed 5–15–02; 8:45 am]

#### BILLING CODE 4910-13-M

#### **DEPARTMENT OF TRANSPORTATION**

#### **Federal Aviation Administration**

[Summary Notice No. PE-2002-37]

# Petitions for Exemption; Summary of Petitions Received

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of petition for exemption received.

SUMMARY: Pursuant to FAA's rulemaking provisions governing the application, processing, and disposition of petitions for exemption, part 11 of Title 14, Code of Federal Regulations (14 CFR), this notice contains a summary of a certain petition seeking relief from specified requirements of 14 CFR. The purpose of this notice is to improve the public's awareness of, and participation in, this aspect of FAA's regulatory activities. Neither publication of this notice nor the inclusion or omission of information in the summary is intended to affect the

**DATES:** Comments on petitions received must identify the petition docket number involved and must be received on or before June 5, 2002.

legal status of any petition or its final

disposition.

ADDRESSES: Send comments on the petition to the Docket Management System, U.S. Department of Transportation, Room Plaza 401, 400 Seventh Street, SW., Washington, DC 20590–0001. You must identify the docket number FAA–2002–12228 at the beginning of your comments. If you wish to receive confirmation that the FAA received your comments, include a self-addressed, stamped postcard.

You may also submit comments through the Internet to http://dms.dot.gov. You may review the public docket containing the petition, any comments received, and any final disposition in person in the Dockets Office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Dockets Office (telephone 1–800–647–5527) is on the plaza level of the NASSIF Building at the Department of Transportation at the above address. Also, you may review public dockets on the Internet at http://dms.dot.gov.

FOR FURTHER INFORMATION CONTACT: Jan Thor (425–227–2127), Transport Airplane Directorate (ANM–113), Federal Aviation Administration, 1601 Lind Ave SW., Renton, WA 98055–4056; or Vanessa Wilkins (202–267–8029), Office of Rulemaking (ARM–1), Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591. This notice is published pursuant to 14 CFR 11.85 and

Issued in Washington, DC, on May 13, 2002.

#### Donald P. Byrne,

Assistant Chief Counsel for Regulations.

#### **Petitions for Exemption**

Docket No.: FAA-2002-12228. Petitioner: J2 Engineering, Inc. on behalf of Instone Air Services. Section of 14 CFR Affected: 14 CFR 25.855(a), 25.857(e), and 25.1447(c)(1). Description of Relief Sought:

To allow the carriage of up to 28 livestock handlers on the main deck of a DC-8 freighter, to allow portable oxygen units to be worn/carried by the animal attendants while they are away from the seat installed oxygen, to allow for an acceptable level of safety that would consider 28 portable oxygen units and 28 seat mounted oxygen units for seated attachments as meeting the requirement that the number of oxygen masks exceed the number of seats by ten percent. By extension, exemption from 25.855(a) is also requested, as this regulation requires any cargo compartment to comply with the designated classification of 25.857.

[FR Doc. 02–12290 Filed 5–15–02; 8:45 am]

#### **DEPARTMENT OF TRANSPORTATION**

#### **Surface Transportation Board**

[STB Finance Docket No. 32607 (Sub-No. 31

## Kiamichi Railroad L.L.C.—Trackage Rights Exemption—WFEC Railroad Company

WFEC Railroad Company (WFECR) has agreed to grant overhead trackage rights to Kiamichi Railroad L.L.C. (KRR) over its entire 14-mile rail line in Choctaw and McCurtain Counties, OK.<sup>1</sup>

The transaction is scheduled to be consummated on or after the May 8,

2002 effective date of the exemption. The purpose of the trackage rights is to permit KRR to provide rail service to the Western Farmers Electric Cooperative, Inc. (Western Farmers) Hugo electric generating station under new commercial arrangements among KRR, WFECR and Western Farmers.<sup>2</sup>

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

This notice is filed under 49 CFR 1180.2(d)(7). If it 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. 32607 (Sub-No. 3) must be filed with the Surface Transportation Board, Case Control Unit, 1925 K Street NW, Washington, DC 20423–0001. In addition, a copy of each pleading must be served on John H. LeSeur, Slover & Loftus, 1224 Seventeenth Street, NW, Washington, DC 20036.

Board decision and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: May 9, 2002.

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

#### Vernon A. Williams,

Secretary.

[FR Doc. 02–12274 Filed 5–15–02; 8:45 am]

# **DEPARTMENT OF THE TREASURY**

### Submission for OMB Review; Comment Request

May 8, 2002.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13. Copies of the

<sup>&</sup>lt;sup>1</sup> WFECR previously granted bridge trackage rights to two other carriers to use its line. See DeQueen & Eastern Railroad Company and Texas, Oklahoma & Eastern Railroad Company—Trackage Rights Exemption—WFEC Railroad Company, STB Finance Docket No. 32607 (Sub-No. 2) (STB served Apr. 17, 1997).

<sup>&</sup>lt;sup>2</sup> KRR will have overhead rights to provide service to Western Farmers and will have no authority to serve any other shippers that might locate on the line. WFECR will retain the authority and responsibility for serving any such shippers.

submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before June 17, 2002 to be assured of consideration.

#### Financial Crimes Enforcement Network

OMB Number: 1506–0012. Form Number: TD F 90–22.53. Type of Review: Extension. Title: Designation of Exempt Person

Description: This form is used by depository institutions when designating their eligible customers as exempt from the requirement to report transactions in currency in excess of \$10,000.

Respondents: Business or other forprofit.

Estimated Number of Respondent/ Recordkeepers: 5,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour, 10 minutes.

Frequency of Response: Biennially, Other (once per initial exemption).

Estimated Total Reporting/

Recordkeeping Burden: 30,000 hours. Clearance Officer: Steve Rudzinski, Financial Crime Enforcement Network (FinCEN), P.O. Box 39, Vienna, VA

*OMB Reviewer:* Alexander T. Hunt (202) 395–7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

#### Lois K. Holland,

22183, 767-2825.

Departmental Reports Management Officer. [FR Doc. 02–12208 Filed 5–15–02; 8:45 am] BILLING CODE 4810–02–P

## **DEPARTMENT OF THE TREASURY**

#### Submission for OMB Review; Comment Request

May 8, 2002.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed

and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220. DATES: Written comments should be received on or before June 17, 2002 to be assured of consideration.

#### **Internal Revenue Service**

OMB Number: 1545–0987. Regulation Project Number: IAA–62– 91 Final and Temporary.

Type of Review: Extension.

*Title:* Ćapitalization and Inclusion in Inventory of Certain Costs.

Description: The paperwork requirements are necessary to determine whether taxpayers comply with the cost allocation rules of section 263A and with the requirements for changing their methods of accounting. The information will be used to verify taxpayers' changes in methods of accounting.

*Respondents:* Business or other forprofit.

Estimated Number of Respondents/ Recordkeepers: 20,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 5 hours. Frequency of Response: Other (in the

year of change).

Estimated Total Reporting/
Recordkeeping Burden: 100,000 hours.
OMB Number: 1545–1772.
Form Number: IRS Form 8717.
Type of Review: Extension.
Title: User Fee for Employee Plan
Determination Letter Request.

Description: The Omnibus Reconciliation Act of 1990 requires payment of a "user fee" with each application for a determination letter. Because of this requirement, the Form 8717 was created to provide filers the means to make payment and indicate the type of request.

*Respondents:* Business or other forprofit, Not-for-profit institutions.

Estimated Number of Respondents: 100,000.

Estimated Burden Hours Per Respondent: 5 minutes.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 8,333 hours.

Clearance Officer: Glenn Kirkland, Internal Revenue Service, Room 6411– 03, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395–7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

#### Lois K. Holland,

Departmental Reports, Management Officer. [FR Doc. 02–12209 Filed 5–15–02; 8:45 am]
BILLING CODE 4830–01–P

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

# Internal Revenue Service [REG-209837-96]

# 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-209837-96, (TD 8742), Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections (§§ 301.9100-2 and 301.9100-

**DATES:** Written comments should be received on or before July 15, 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,

#### SUPPLEMENTARY INFORMATION:

DC 20224.

*Title:* Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections.

*OMB Number:* 1545–1488. *Regulation Project Number:* REG–209837–96.

Abstract: This final regulation provides the procedures for requesting an extension of time to make certain elections, including changes in accounting method and accounting period. In addition, the regulation provides the standards that the IRS will use in determining whether to grant taxpayers extensions of time to make these elections.

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

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