

collection and use of gas and hazardous liquid pipeline accident data that details the type and extent of data to be collected, to provide [RSPA] with the capability to perform methodologically sound accident trend analyses and evaluations of pipeline operator performance using normalized accident data.

Additional information is needed on natural gas transmission operator annual reports for normalizing the incident information and for adequately characterizing the nation's natural gas pipeline infrastructure. RSPA/OPS worked with representatives of the Interstate Natural Gas Association of America and the American Gas Association to review the natural gas transmission incident and annual report forms to make the information collected more useful to industry, government, and the public.

RSPA/OPS has revised the incident and annual report forms to improve the usefulness of the reported data. The failure cause categories have been expanded from five to 25 on the incident report. The annual report form includes two new sections: (1) Mileage by decade of installation and (2) mileage by class location.

## II. Advisory Bulletin (ADB-02-01)

*To:* Owners and Operators of Natural Gas Transmission Systems.

*Subject:* Revised Natural Gas Transmission Pipeline Incident and Annual Report Forms.

*Purpose:* To inform gas transmission pipeline owners and operators that revised forms RSPA F 7100.2, *Incident Report for Gas Transmission and Gathering Systems*, and RSPA F 7100.2-1, *Annual Report for Gas Transmission and Gathering Systems*, are ready and available for use by natural gas transmission pipeline owners and operators, and accessible from the OPS website.

*Advisory:* As of January 1, 2002, owners and operators of gas transmission pipeline systems should use only the revised forms RSPA F 7100.2, *Incident Report for Gas Transmission and Gathering Systems*, and RSPA F 7100.2-1, *Annual Report for Gas Transmission and Gathering Systems*. As of January 1, 2002, all incidents meeting the reporting criteria in 49 CFR 191.15 are to be reported using the revised form RSPA F 7100.2. Beginning March 15, 2002, the annual reports required by 49 CFR 191.17 are to be filed using the revised form RSPA F 7100.2-1.

Forms and instructions are available upon request as described in 49 CFR 191.19 or are downloadable from the OPS home page at <http://ops.dot.gov> (in

the "FORMS" section under "ONLINE LIBRARY"). RSPA/OPS is also implementing electronic reporting for natural gas transmission pipeline incidents by January 1, 2002, and for annual reports by January 15, 2002, for the annual report due March 15, 2002. Details are available on the OPS home page.

RSPA/OPS has revised the incident report form to improve the usefulness of incident reporting by expanding the cause categories from five to 25. This will assist in trending and normalization of incident data. The natural gas transmission operator annual report form has also been revised to improve its usefulness. The annual report form includes two new sections: (1) Mileage by decade of installation and (2) mileage by class location.

RSPA/OPS understands that operators may need some time to adjust information collection systems and research the new information requested for the annual report filing. If exact information is unavailable, requests for extensions of the filing date may be made to OPS' Information Resources Manager at (202) 366-4569. Pipeline owners and operators may estimate mileage by decade and mileage by class location.

RSPA/OPS reminds owners and operators to file supplemental written reports (on RSPA Form F7100.2) if additional information on an incident later becomes available.

Owners and operators are reminded that all relevant costs must be included in the estimated property damage total on the initial written incident or accident report as well as on supplemental reports. This includes (but is not limited to) costs of: Property damage to the operator's facilities and to property of others; commodity/product not recovered; facility repair and replacement; gas distribution service restoration and relighting; leak locating; right-of-way clean-up, and environmental clean-up and damage. Facility repair, replacement, or change that is not necessitated by the incident should not be included.

Issued in Washington, DC on May 29, 2002.

**Stacey L. Gerard,**

*Associate Administrator for Pipeline Safety.*  
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**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1120-REIT

**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 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts.

**DATES:** Written comments should be received on or before August 5, 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 copies of the form and instructions 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:* U.S. Income Tax Return for Real Estate Investment Trusts.

*OMB Number:* 1545-1004.

*Form Number:* 1120-REIT.

*Abstract:* Form 1120-REIT is filed by a corporation, trust, or association electing to be taxed as a real estate investment trust in order to report its income and deductions and to compute its tax liability. IRS uses Form 1120-REIT to determine whether the income, deductions, credits, and tax liability have been correctly reported.

*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 for-profit organizations.

*Estimated Number of Respondents:* 363.

*Estimated Time Per Respondent:* 127 hours, 28 minutes.

*Estimated Total Annual Burden Hours:* 46,268.

*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: May 30, 2002.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-14080 Filed 6-4-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8582

**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 8582, Passive Activity Loss Limitations.

**DATES:** Written comments should be received on or before August 5, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Shear, 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 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:* Passive Activity Loss Limitations.

*OMB Number:* 1545-1008.

*Form Number:* 8582.

*Abstract:* Under Internal Revenue Code section 469, losses from passive activities, to the extent that they exceed income from passive activities, cannot be deducted against nonpassive income. Form 8582 is used to figure the passive activity loss allowed and the loss to be reported on the tax returns.

*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 for-profit organizations, individuals, and farms.

*Estimated Number of Respondents:* 3,622,282.

*Estimated Time Per Respondent:* 4 hours, 46 minutes.

*Estimated Total Annual Burden Hours:* 17,254,834.

*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: May 30, 2002.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-14081 Filed 6-4-02; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0064]

### Agency Information Collection Activities Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C., 3501 *et seq.*), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, has submitted the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before July 5, 2002.

**FOR FURTHER INFORMATION OR A COPY OF THE SUBMISSION CONTACT:** Denise McLamb, Information Management Service (045A4), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273-8030, FAX (202) 273-5981 or e-mail: [denise.mclamb@mail.va.gov](mailto:denise.mclamb@mail.va.gov). Please refer to "OMB Control No. 2900-0064."

Send comments and recommendations concerning any aspect of the information collection to VA's OMB Desk Officer, OMB Human Resources and Housing Branch, New