

about the dangers associated with joining street gangs and participating in violent crime. It functions as a cooperative program that utilizes the skills of ATF, Federal, State and local law enforcement personnel, as well as individuals from the community and civic groups. The G.R.E.A.T. Program trains police officers to provide instruction to grade and middle school aged children in gang prevention and anti-violence techniques. Training may be provided to any Federal, State, or local law enforcement agency, to the extent allocated funds allow. G.R.E.A.T. consists of three major components:

Component I—School-Based Education  
Component II—After School/Summer Education/Booster Classes  
Component III—Parent Involvement

Although the primary focus of the G.R.E.A.T. Program is Component I, applicants who are selected for financial assistance will be required to develop programs tailored to their respective communities for Components II and III.

#### Application Procedures

Application for financial assistance must be made on ATF Form 6410.1 (Gang Resistance Education and Training Funding Application). Application forms may be obtained by contacting James Scott, G.R.E.A.T. Branch; Bureau of Alcohol, Tobacco and Firearms; 800 K Street, NW., Suite 600, Washington, DC 20001 (1-800-726-7070). E-mail address: Great@atfhq.atf.treas.gov, or visit the G.R.E.A.T. website at [www.atf.treas.gov/great/index.htm](http://www.atf.treas.gov/great/index.htm).

#### Funding Categories and Funding Distributions

In order to provide funding to a range of community sizes and locations, the applicants will be divided into five categories based on population. These categories will consist of populations: (A) 1,000,000 and over; (B) 500,000–999,999; (C) 100,000–499,999; (D) 25,000–99,999; (E) 24,999 or less. Each applicant will be required to report its population figures by using the Bureau of Census State Population Report for its entire service area. The population figures may be obtained from the Census Bureau's website at: [www.census.gov/population/www/estimates](http://www.census.gov/population/www/estimates) or contacting the Census Bureau at 301-457-4608.

#### Criteria and Points

Each application will be evaluated and scored on the basis of the following criteria: (1) Juvenile crime statistics—(25%); (2) Percentage of middle school students proposed to be taught and have been taught—(35%); (3) Presence of

curriculum reinforcement programs (Elementary, middle and high school life-skills programs, as well as summer, family and after school programs. Community partnerships will also be reviewed.)—(25%); (4) Support of National G.R.E.A.T. Program training—(15%).

*Criterion 1.* This criterion is designed to measure the magnitude of an applicant's youth crime problem. This criterion will utilize the Uniform Crime Reports (UCR) for the United States that are published annually by the Federal Bureau of Investigation (FBI). The total juvenile crime figures that will be used are the Part I and II offenses reported in the most recent UCR. The Part I and II offenses that are reported in the UCR are enumerated and defined in Appendix II of the UCR. In the event that an applicant does not provide annual data to the FBI for purposes of the UCR, the applicant should contact the G.R.E.A.T. Branch to determine how it can best submit information to measure its youth crime statistics. ATF will obtain the juvenile crime figures directly from the FBI. An applicant must indicate which service area (*i.e.*, city, county, etc.) ATF should use to obtain their juvenile crime figures, as computed using the most recent UCR.

*Criterion 2.* This criterion will measure middle school participation and consists of two sections, Section A and Section B.

*Section A.* An applicant will receive points based on the percentage of middle school students proposed to be taught G.R.E.A.T. compared to the total population of middle school students in the jurisdiction.

*Section B.* An applicant will receive points based on the percentage of middle school students that were taught G.R.E.A.T. in the last school year compared to last year's total population of middle school students.

*Criterion 3.* This criterion is used to identify applicants who currently have life skills programs in place that reinforce the effectiveness of the G.R.E.A.T. middle school core curriculum. Applicants will be asked to identify elementary, middle and high school programs that they have, as well as other summer, parent/family and after school programs. Applicants will need to include a narrative describing their programs and identify which life skills are being taught. This criterion will also identify applicants who have fostered community partnerships in order to enhance their local programs.

*Criterion 4.* This criterion will recognize applicants who regularly participate in G.R.E.A.T. sponsored committees, workshops, seminars, and/

or have supplied National Training Team members for G.R.E.A.T. officer training.

#### Other Considerations

Prior year spending of G.R.E.A.T. funds from past year applicants will be taken into consideration when determining their future funding levels. In addition, in order to assure that the G.R.E.A.T. funds are being spent in a fiscally responsible manner, the per child cost for an applicant to conduct the program will be taken into consideration when awarding funds.

#### Catalog of Federal Domestic Assistance (CFDA)

For the purpose of tracking Federal funds used in grants and cooperative agreements, the G.R.E.A.T. Program has been assigned the CFDA #21.053.

#### Paperwork Reduction Act

The collection of information contained in this notice has been approved by the Office of Management and Budget (OMB) in accordance with the Paperwork Reduction Act (44 U.S.C. 3507(d)) under control number 1512-0548.

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.

#### Authority and Issuance

This notice is issued pursuant to Office of Management and Budget Circular No. A-102 (Grants and Cooperative Agreements with State and Local Governments).

Approved: June 21, 2001.

**Bradley A. Buckles,**

*Director.*

[FR Doc. 01-16393 Filed 6-28-01; 8:45 am]

BILLING CODE 4910-31-P

#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

[PS-97-91; PS-101-90]

#### 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, PS-97-91 and PS-101-90 (TD 8448), Enhanced Oil Recovery Credit (Sections 1.43-3(a)(3) and 1.43-3(b)(3)).

**DATES:** Written comments should be received on or before August 28, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the regulation should be directed to Martha Brinson (202) 622-3869, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Enhanced Oil Recovery Credit  
*OMB Number:* 1545-1292.

*Regulation Project Number:* PS-97-91 and PS-101-90.

*Abstract:* This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

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

*Type of Review:* Extension of OMB approval.

*Affected Public:* Individuals or households, and business or other for-profit organizations.

*Estimated Number of Respondents:* 20.

*Estimated Time Per Respondent:* 73 hours.

*Estimated Total Annual Burden Hours:* 1,460.

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 21, 2001.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 01-16402 Filed 6-28-01; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 1041-ES**

**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 1041-ES, Estimated Income Tax for Estates and Trusts.

**DATES:** Written comments should be received on or before August 28, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 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 Martha Brinson,

(202) 622-3869, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Estimated Income Tax for Estates and Trusts.

*OMB Number:* 1545-0971.

*Form Number:* 1041-ES.

*Abstract:* Internal Revenue Code section 6654(1) imposes a penalty on trusts, and in certain circumstances, a decedent's estate, for underpayment of estimated tax. Form 1041-ES is used by the fiduciary to make the estimated tax payments. The form provides the IRS with information to give estates and trusts proper credit for estimated tax payments.

*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:* 1,200,000.

*Estimated Time Per Respondent:* 2 hr., 44 min.

*Estimated Total Annual Burden Hours:* 3,281,200.

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,