

February 13, 2002, at 2:30 p.m. and 4:30 p.m. respectively. Public comments were received until February 28, 2002. A review of subsequent environmental studies led to FHWA to conclude that an EIS would be required. Budgetary constraints then led Caltrans to temporarily suspend the project.

Major project elements to be evaluated in the EIS include: Replacement of the vertical-lift Schuyler Heim Bridge with a fixed-span bridge; construction of an elevated four-lane expressway to State Route 1; and, potential realignment of surface roads and ramps. The EIS will consider a variety of possible alignments for these improvements, as well as the "no-build" alternative.

Letters describing the re-initiation of studies and soliciting comments will be sent to appropriate Federal, State and local agencies and to private organizations and citizens who have previously expressed, or are known to have, an interest in this proposal.

Additional public scoping and open house meetings for the Draft EIS/EIR will be held at the Wilmington Senior Center located at 1371 Eubank Ave., Wilmington, California 90745. The public meetings will be held on September 9, 2004, at 2:30 p.m. and 5:30 p.m., respectively. In addition, a public hearing will be held following completion of the Draft EIS/EIR. A public notice will be published for the time and place of the hearing. The Draft EIS/EIR will be available for public and agency review and comment prior to the public hearing.

To ensure that the full range of issues related to this proposed action are addressed and all significant issues identified, comments and suggestions are invited from all interested parties. Comments or questions concerning this proposed action and the EIS should be directed to the FHWA at the address provided above.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal program and activities apply to this program)

Issued on: July 20, 2004.

**César E. Pérez,**

*South Region Team Leader, Federal Highway Administration, California Division.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[EE-43-92]

#### 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, EE-43-92 (TD 8619), Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions From Qualified Plans (§§ 1.401(a)(31)-1, 1.402(c)-2, 1.402(f)-1, 1.403(b)-2, and 31.3405(c)-1).

**DATES:** Written comments should be received on or before September 24, 2004 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 Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions From Qualified Plans.

**OMB Number:** 1545-1341.

**Regulation Project Number:** EE-43-92.

**Abstract:** This regulation implements the provisions of the Unemployment Compensation Amendments of 1992 (Pub. L. 102-318), which impose mandatory 20 percent income tax withholding upon the taxable portion of certain distributions from a qualified pension plan or a tax-sheltered annuity that can be rolled over tax-free to another eligible retirement plan unless such amounts are transferred directly to such other plan in a "direct rollover" transaction. These provisions also require qualified pension plans and tax-

sheltered annuities to offer their participants the option to elect to make "direct rollovers" of their distributions and to provide distributees with a written explanation of the tax laws regarding their distributions and their option to elect such a rollover.

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

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

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

**Estimated Number of Respondents:** 10,323,926.

**Estimated Time per Respondent:** 13 minutes.

**Estimated Total Annual Burden Hours:** 2,129,669.

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: July 15, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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