

Authority: 21 U.S.C. 351, 360, 360c, 360e, 360j, 371.

2. Section 872.5570 is added to subpart F to read as follows:

§ 872.5570 Intraoral devices for snoring and intraoral devices for snoring and obstructive sleep apnea.

(a) *Identification.* Intraoral devices for snoring and intraoral devices for snoring and obstructive sleep apnea are devices that are worn during sleep to reduce the incidence of snoring and to treat obstructive sleep apnea. The devices are designed to increase the patency of the airway and to decrease air turbulence and airway obstruction. The classification includes palatal lifting devices, tongue retaining devices, and mandibular repositioning devices.

(b) *Classification.* Class II (special controls). The special control for these devices is the FDA guidance document entitled "Class II Special Controls Guidance Document: Intraoral Devices for Snoring and/or Obstructive Sleep Apnea; Guidance for Industry and FDA."

Dated: October 28, 2002.

Linda S. Kahan,

Deputy Director, Center for Devices and Radiological Health.

[FR Doc. 02-28549 Filed 11-8-02; 8:45 am]

BILLING CODE 4160-01-S

DEPARTMENT OF TRANSPORTATION

Federal Highway Administration

23 CFR Part 450

[FHWA Docket No. FHWA-2001-10836]

FHWA RIN 2125-AE92

Metropolitan Transportation Planning and Programming

AGENCY: Federal Highway Administration (FHWA), DOT.

ACTION: Correction to final rule.

SUMMARY: This document corrects a typographical error in the FHWA final rule, published jointly with the Federal Transit Administration (FTA), on October 7, 2002, at 67 FR 62370. The final rule amends the regulation on Planning and Assistance Standards that govern the development of transportation plans and programs for urbanized (metropolitan) areas. The FTA has codified the FHWA regulations for Metropolitan Transportation Planning and Programming into its regulations at 49 CFR 613 and joins the FHWA in making this change. The final rule provides the New York City metropolitan area additional time to

review and update its transportation plan by waiving the regulatory requirement for a triennial plan update for the New York City metropolitan area for up to three years, until September 30, 2005. The docket number that appeared at the heading of the final rule was incorrect. This notice provides the current docket number regarding the Metropolitan Transportation Planning and Programming final rule as FHWA-2001-10836.

EFFECTIVE DATE: October 7, 2002.

FOR FURTHER INFORMATION CONTACT: Mr. John Humeston, Metropolitan Planning and Policies Team (HEPM), (404) 562-3667 (metropolitan planning), 60 Forsyth Street, Suite 8M5; Atlanta, Georgia 30303-3104; or Mr. Reid Alsop, Office of the Chief Counsel (HCC-31), (202) 366-1371; 400 Seventh Street, SW., Washington, D.C. 20590. Office hours are from 7:45 a.m. to 4:15 p.m., e.t., Monday through Friday, except Federal holidays.

SUPPLEMENTARY INFORMATION:

Electronic Access

An electronic copy of this document may be downloaded using a computer, modem and suitable communications software from the Government Printing Office's Electronic Bulletin Board Service at (202) 512-1661. Internet users may reach the Office of the Federal Register's home page at: <http://www.archives.gov> and the Government Printing Office's Web page at: <http://www.access.gpo.gov/nara>.

Background

On October 7, 2002, at 67 FR 62370, the FHWA, jointly with the FTA, issued a final rule to provide the New York City metropolitan area additional time to review and update its transportation plan by waiving the regulatory requirement for a triennial plan update for the New York City metropolitan area for up to three years, until September 30, 2005. This action was necessary because the New York City Metropolitan Transportation Council's (NYMTC) offices were destroyed by the terrorist attacks that occurred on September 11, 2001, and without this waiver, Federal highway and transit funding could be disrupted after September 30, 2002. The purpose of this notice is to correct the docket number to the final rule. The correct docket number for the final rule is FHWA-2001-10836.

Authority: 23 U.S.C. 134, 135, 217(g), 315; 42 U.S.C. 7410 *et seq.*; 49 U.S.C. 5303-5306; 49 CFR 1.48(b) and 1.51.

Issued on: November 5, 2002.

James A. Rowland,

Chief Counsel, Federal Highway Administration.

[FR Doc. 02-28643 Filed 11-8-02; 8:45 am]

BILLING CODE 4910-22-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9020]

RIN 1545-BB19

Substantiation of Incidental Expenses

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains amendments to regulations relating to the requirement to substantiate business expenses for traveling expenses while away from home. The regulations affect taxpayers who deduct expenses for incidental expenses while traveling away from home. The text of the temporary regulations also serves as text for the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section in this issue of the **Federal Register**.

DATES: *Effective Date:* These regulations are effective November 12, 2002.

Applicability Date: For dates of applicability, see § 1.274-5T(m).

FOR FURTHER INFORMATION CONTACT: John Moriarty (202) 622-4930 (not a toll free call).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

Section 274(d) provides that a taxpayer is not allowed a deduction or credit for certain expenses unless the expense is substantiated. These substantiation requirements apply to deductions under section 162 or 212 for any traveling expense (including meals and lodging) while away from home. Under section 274(d), the Secretary may issue regulations that provide that some or all of the substantiation requirements will not apply to expenses that do not exceed a prescribed amount. Section 1.274-5(j)(1) of the regulations permits the Commissioner to establish a method under which a taxpayer may substantiate the amount of meal expenses paid or incurred while traveling away from home by means of

an allowance in lieu of substantiating the actual cost of meals.

Under this authority, the Commissioner has provided a method for taxpayers to substantiate deductible costs of business meal and incidental expenses while away from home by means of an allowance. *See* Rev. Proc. 2001-47 (2001-42 I.R.B. 332). These temporary regulations amend § 1.274-5T to authorize the Commissioner to establish a method under which a taxpayer may substantiate the amount of incidental expenses paid or incurred while traveling away from home by means of an allowance in lieu of substantiating the actual cost. The taxpayer will not be relieved of the requirement to substantiate the actual cost of other travel expenses as well as the time, place and business purpose of the travel.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. This certification is based upon the fact that these regulations do not require a collection of information and do not impose any new or different requirements on small entities. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Internal Revenue Code, these temporary regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact.

Drafting Information

The principal author of these regulations is John Moriarty, Office of Associate Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

1. The authority citation for part 1 is amended by adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 * * *
Section 1.274-5 also issued under 26 U.S.C. 274(d). * * *

2. Section 1.274-5 is amended by adding paragraph (j)(3) to read as follows:

§ 1.274-5 Substantiation requirements.

* * * * *
(j) * * *
(3) [Reserved]. For further guidance, see § 1.274-5T(j)(3).
* * * * *

3. Section 1.274-5T is amended by revising paragraph (j) and the last sentence of paragraph (m) to read as follows:

§ 1.274-5T Substantiation requirements (temporary).

* * * * *
(j)(1) and (2) [Reserved]. For further guidance, *see* § 1.274-5(j)(1) and (2).
(3) *Incidental expenses while traveling away from home.* The Commissioner may establish a method under which a taxpayer may use a specified amount or amounts for incidental expenses paid or incurred while traveling away from home in lieu of substantiating the actual cost of incidental expenses. The taxpayer will not be relieved of the requirement to substantiate the actual cost of other travel expenses as well as the time, place, and business purpose of the travel.
* * * * *
(m) * * * Paragraph (j)(3) of this section applies to expenses paid or incurred after September 30, 2002.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Approved: October 31, 2002.

Pamela F. Olson,

Assistant Secretary of the Treasury.

[FR Doc. 02-28543 Filed 11-8-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Fiscal Service

31 CFR Part 356

[Department of the Treasury Circular, Public Debt Series No. 1-93]

Sale and Issue of Marketable Book-Entry Treasury Bills, Notes, and Bonds; Reporting of Net Long Position and Application of the 35 Percent Limit

AGENCY: Bureau of the Public Debt, Fiscal Service, Department of the Treasury.

ACTION: Final rule.

SUMMARY: The Department of the Treasury (“Treasury,” “We,” or “Us”) is issuing in final form an amendment to the regulation “Uniform Offering Circular for the Sale and Issue of Marketable Book-Entry Treasury Bills, Notes, and Bonds.” This amendment modifies the net long position (“NLP”) reporting threshold for all Treasury marketable securities auctions. The threshold, currently \$1 billion for Treasury bill auctions and \$2 billion for Treasury note auctions, is being changed to 35 percent of the offering amount in each auction. This modification will reduce the number of auction bidders that are required to report their NLPs, while ensuring that we can still effectively administer the 35 percent award limit.

The amendment also incorporates certain changes in Treasury’s marketable securities auction program that have already been implemented. First, the amendment modifies the competitive bid format for auctions of Treasury cash management bills to conform to a policy change that was made in April 2002. The current two-decimal bid format is being changed to three decimals in .005 percent increments, which is the format in all other Treasury bill auctions.

Second, the amendment makes several changes to reflect the current treatment in all Treasury marketable securities auctions of bids from Federal Reserve Banks for their own accounts and for the accounts of foreign and international monetary authorities. Specifically, the amendment deletes the defined term “public offering,” adds “offering amount” as a new defined term, revises the definition of “bid-to-cover ratio,” and makes conforming changes within the text of the Uniform Offering Circular. These changes make the terminology consistent between the Uniform Offering Circular and auction offering announcements.

EFFECTIVE DATE: December 12, 2002.

ADDRESSES: You may download this final rule from the Bureau of the Public Debt’s Web site at www.publicdebt.treas.gov. It is also available for public inspection and copying at the Treasury Department Library, Room 1428, Main Treasury Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220. To visit the library, call (202) 622-0990 for an appointment.

FOR FURTHER INFORMATION CONTACT: Lori Santamorena (Executive Director), Chuck Andreatta (Senior Financial Advisor), or Lee Grandy (Associate Director), Bureau of the Public Debt,