

FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Atlanta ACO.

**Note 2:** This AD applies to each airplane identified in paragraph (a) of this AD, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must request approval for an alternative method of compliance in accordance with paragraph (e) of this AD. The request should include an assessment of the effect of the modification, alteration, or repair on the unsafe condition addressed by this AD; and, if you have not eliminated the unsafe condition, specific actions you propose to address it.

(f) *Where can I get information about any already-approved alternative methods of compliance?* Contact Cindy Lorenzen, Aerospace Engineer, FAA, Atlanta Aircraft Certification Office, 1895 Phoenix Boulevard, Suite 450, Atlanta, Georgia; telephone: (770) 703-6078; facsimile: (770) 703-6097.

(g) *What if I need to fly the airplane to another location to comply with this AD?* The FAA can issue a special flight permit under §§ 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate your airplane to a location where you can accomplish the requirements of this AD.

(h) *How do I get copies of the documents referenced in this AD?* You may get copies of the documents referenced in this AD from DeHavilland Support Limited, Duxford Airfield, Bldg. 213, Cambridgeshire, CB2 4QR, United Kingdom, telephone: +44 1223 830090, facsimile: +44 1223 830085, e-mail: info@dhsupport.com. You may view these documents at FAA, Central Region, Office of the Regional Counsel, 901 Locust, Room 506, Kansas City, Missouri 64106.

Issued in Kansas City, Missouri, on November 4, 2002.

**Michael Gallagher,**

*Manager, Small Airplane Directorate, Aircraft Certification Service.*

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**BILLING CODE 4910-13-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-141832-02]

RIN 1545-BB20

#### Substantiation of Incidental Expenses

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking and notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** This document contains proposed amendments to regulations

relating to the requirement to substantiate business expenses for traveling expenses while away from home. In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the requirement to substantiate business expenses for traveling expenses while away from home under section 274 of the Internal Revenue Code. The text of those regulations also serves as text for these proposed regulations. This document also contains proposed regulations amending the regulations under section 62 to conform the cross-reference to the regulations under section 274.

**DATES:** Written or electronic comments and requests for a public hearing must be received by February 10, 2003.

**ADDRESSES:** Send submissions to: CC:ITA:RU (REG-141832-02), Room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:ITA:RU (REG-141832-02), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, taxpayers may submit electronic comments directly to the IRS Internet site at [www.irs.gov/regs](http://www.irs.gov/regs).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, John Moriarty, (202) 622-4930; concerning submissions of comments and/or requests for a public hearing, LaNita Van Dyke, (202) 622-7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

Final and temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 274. The temporary regulations authorize the Commissioner to 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 text of the temporary regulations also serves, in part, as text for these proposed regulations. The preamble to the temporary regulations explains the amendment.

#### Special Analyses

It has been determined that this notice of proposed rulemaking 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, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact.

#### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

#### 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.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

1. The authority citation for part 1 continues 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 1.62-2 is amended by removing the last three sentences of paragraph (e)(2) and adding two

sentences in their place to read as follows:

**§ 1.62-2 Reimbursements and other expense allowance arrangements.**

\* \* \* \* \*

(e) \* \* \*

(2) \* \* \* See § 1.274-5(g) and (j), which grant the Commissioner the authority to establish optional methods of substantiating certain expenses. Substantiation of the amount of a business expense in accordance with rules prescribed pursuant to the authority granted by § 1.274-5(g) or (j) will be treated as substantiation of the amount of such expense for purposes of this section.

\* \* \* \* \*

3. Section 1.274-5 is amended by:

1. Adding paragraph (j)(3).

2. Adding a new sentence at the end of paragraph (m).

The additions read as follows:

**§ 1.274-5 Substantiation requirements.**

[The text of proposed § 1.274-5(j)(3) and the proposed new sentence at the end of § 1.274-5(m) are the same as the text of § 1.274-5T(j)(3) and the last sentence of § 1.274-5T(m) published elsewhere in this issue of the **Federal Register**].

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

[FR Doc. 02-28544 Filed 11-8-02; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**31 CFR Part 103**

**RIN 1506-AA28**

**Financial Crimes Enforcement Network; Anti-Money Laundering Programs for Insurance Companies; Correction**

**AGENCY:** Financial Crimes Enforcement Network (FinCEN), Treasury.

**ACTION:** Proposed rule; correction.

**SUMMARY:** This document corrects the preamble to a proposed rule published in the **Federal Register** of September 26, 2002, regarding anti-money laundering programs for insurance companies. This correction clarifies that comments on the collection of information contained in the proposed rule should be received by November 25, 2002, rather than by November 12, 2002.

**FOR FURTHER INFORMATION CONTACT:** Office of Chief Counsel, FinCEN, (703) 905-3590.

**Correction**

In proposed rule FR Doc. 02-24144, beginning on page 60625 in the issue of September 26, 2002, make the following correction, in the **SUPPLEMENTARY INFORMATION** section. On page 60629 in the 3d column, remove the third sentence of the first paragraph under "VI. Paperwork Reduction Act," and add in its place the following: "Comments on the collection of information should be received by November 25, 2002."

Dated: November 5, 2002.

**Cynthia L. Clark,**

*Deputy Chief Counsel, Financial Crimes Enforcement Network.*

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**DEPARTMENT OF TRANSPORTATION**

**Coast Guard**

**33 CFR Part 110**

**[CGD08-02-017]**

**RIN 2115-AA98**

**Anchorage Regulation; Boothville Anchorage, Venice, LA**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to amend its regulation on Boothville Anchorage, located near mile 12.9, Lower Mississippi River, Venice, Louisiana. This amendment is necessary to accommodate the construction of Sea Point, a container transshipment facility. The anchorage would be reduced in size approximately 0.8 miles.

**DATES:** Comments and related material must reach the Coast Guard on or before January 13, 2003.

**ADDRESSES:** You may mail comments and related material to Commander, Eighth Coast Guard District (m), Hale Boggs Federal Bldg., 501 Magazine Street, New Orleans LA 70130, or comments and related material may be delivered to Room 1341 at the same address between 8 a.m. and 3:30 p.m., Monday through Friday, except federal holidays. Commander, Eighth Coast Guard District (m) maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at Commander, Eighth Coast Guard District (m) between 8 a.m. and

3:30 p.m., Monday through Friday, except federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Lieutenant (LT) Karrie Trebbe, Project Manager for Eighth Coast Guard District Commander, telephone (504) 589-6271.

**SUPPLEMENTARY INFORMATION:**

**Request for Comments**

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CCGD08-02-017), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

**Public Meeting**

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to Commander, Eighth Coast Guard District (m) at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

**Background and Purpose**

The Coast Guard received a request from Sea Point LLC to reduce the size of the Boothville Anchorage by approximately 0.8 miles in order to accommodate the construction of Sea Point, a container transshipment facility in Venice, Louisiana. Sea Point is designed to provide the immediate transfer of containers from deep draft vessels to barges destined for ports on the Mississippi River and along the Gulf of Mexico.

Sea Point LLC has advised two local pilot organizations of its intended construction. The Crescent River Pilot's Association and the Associated Federal Pilots and Docking Masters of Louisiana, pilot organizations that pilot vessels through this area and anchor vessels in the anchorage, voiced no objections to the proposed reduction in the size of the anchorage.

**Discussion of Proposed Rule**

The proposed amendment would reduce the size the southern end of the Boothville Anchorage by 0.8 miles to