

headlamps reflector area. This is the case but the marking does not appear at the correct location. We [Hella] do not see any violation of highway safety because the bulb and socket system have indexing features that prevent a misuse or wrong insertion into a headlamp where the bulb is not designed to be used for. So, only some kind of irritation may occur whenever a bulb has to [be] replaced. Another important aspect will be that the relevant vehicles are not sold to a random experienced motorist but only to professionals and the service of the bus will also be done by an experienced staff.

VAN HOOL's representative in the U.S.A.: Distributor, ABC Coach Inc., 7469 West Highway, Winter Garden, FL 32787 USA, will be informed about this case. The total number of buses involved will be 300 within the next two years.

In November 1996 and December 1996 each two vehicles are already delivered. The next scheduled delivery will be in April 1997 (13 buses).

Remedy action: A warning label on the back of the headlamp housing near the bulbs indicates the correct bulb type designation to be used. (A retooling or labeling of the lens with the proper markings will cause the headlamp photometry to fail in terms of photometric performance.)

#### Discussion and Decision

The National Highway Traffic Safety Administration (NHTSA) concurs with the Hella statements that the HB3 and HB4 bulb socket systems have indexing features (a key system) that prevent a misuse or wrong bulb insertion into a headlamp where the bulb is not designed to be used in that specific headlamp, i.e., a HB3 bulb can not be inserted into a headlamp designed to accept a HB4 bulb and vice versa. Hella stated that it would implement a remedy action of a warning label on the back of the headlamp housing near the bulb indicating the correct bulb type designation to be used as a replacement. NHTSA believes that this labeling will be useful in ameliorating the lack of proper marking on the face of the headlamp lens, so that information regarding the correct replacement bulb is clearly available to an individual wishing to replace the bulb. Additionally, Hella has stated in its letter of application that the vehicles that are equipped with the mislabeled bulbs will not be sold to the general public, but to a professional service with an experienced staff. The implication of this statement is that the experienced staff would better understand that the bulbs were mislabeled.

As a result of the action being taken by Hella, and because of the bulb and socket key design, NHTSA has concluded that Hella has met its burden of persuasion that the noncompliance herein described is inconsequential to

motor vehicle safety. Consequently, NHTSA is granting the application for exemption from notification of the noncompliance as required by 49 U.S.C. 30118 and from remedy as required by 49 U.S.C. 30120.

It should be noted that the agency's authority under the inconsequentiality provisions is limited to providing relief from the obligation to notify and remedy noncompliance for items already sold to customers. Accordingly, further sale or distribution of such headlamps as Hella has determined do not conform to FMVSS No. 108, whether by Hella or its distributors, would be a violation of 49 U.S.C. 30112(a), and render the violators liable for civil penalties. In its letter of application for an inconsequential noncompliance to the agency Hella stated that in November 1996 and December 1996 two vehicles each, with the mislabeled headlamps were delivered to their customer. Hella further stated that the next delivery was scheduled for April 1997 (13 buses). The total number of buses equipped with the subject bulbs will be 300 within the next two years. NHTSA, in an April 1997 letter to VAN HOOL buses, Hella, and other appropriate parties, advised that the Hella application for inconsequential noncompliance is applicable only to the four buses mentioned in its letter of application, delivered before the filing of Hella's application.

(49 U.S.C. 30118 and 30120; delegations of authority at 49 CFR 1.50 and 501.8)

Issued on: August 29, 1997.

**L. Robert Shelton,**

*Associate Administrator for Safety Performance Standards.*

[FR Doc. 97-23509 Filed 9-4-97; 8:45 am]

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#### DEPARTMENT OF TRANSPORTATION

##### Surface Transportation Board

[STB Finance Docket No. 33446]

##### City of Anacortes—Acquisition and Operation Exemption—The Burlington Northern and Santa Fe Railway Company

The City of Anacortes (City),<sup>1</sup> a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire from The Burlington Northern and Santa Fe Railway Company and to operate approximately 3.98 miles of rail line known as the Anacortes Branch from its endpoint at milepost 0.0, in

Anacortes, to milepost 3.98, near Fidalgo, in Skagit County, WA.

The transaction was scheduled to be consummated on or after the August 20, 1997 effective date of the exemption.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33446, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Charles H. Montange, 426 NW 162d Street, Seattle, WA 98177.

Decided: August 28, 1997.

By the Board, David M. Konschnik, Director, Office of Proceedings.

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 97-23461 Filed 9-4-97; 8:45 am]

BILLING CODE 4915-00-P

#### DEPARTMENT OF TRANSPORTATION

##### Surface Transportation Board

[STB Finance Docket No. 33450]

##### Wisconsin & Southern Railroad Co.—Corporate Family Transaction Exemption—Wisconsin and Calumet Railroad Company

Wisconsin & Southern Railroad Co. (WSOR) and Wisconsin and Calumet Railroad Company (WICT),<sup>1</sup> Class III railroads, have jointly filed a verified notice of exemption. The exempt transaction is a merger of WICT into WSOR.

The transaction is expected to be consummated on or about September 1, 1997.

The proposed merger is intended to enhance operating economies, improve service, foster greater operating efficiency, simplify the corporate structure, unify accounting and billing, and improve the financial viability of the surviving corporation.

This is a transaction within a corporate family of the type specifically exempted from prior review and approval under 49 CFR 1180.2(d)(3). The parties state that the transaction

<sup>1</sup> City is a political subdivision of the State of Washington.

<sup>1</sup> WSOR and WICT are commonly-controlled by William E. Gardner. WSOR operates in the State of Wisconsin, and WICT operates in the States of Wisconsin and Illinois.

will not result in adverse changes in service levels, significant operational changes, or a change in the competitive balance with carriers outside the corporate family.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to reopen will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33450, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Robert A. Wimbish, Esq., Rea, Cross & Auchincloss, 1920 N Street, N.W., Suite 420, Washington, DC 20036.

Decided: August 28, 1997.

By the Board, David M. Konschnik,  
Director, Office of Proceedings.

**Vernon A. Williams,**  
Secretary.

[FR Doc. 97-23459 Filed 9-4-97; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

August 26, 1997.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995,

Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0089.

*Form Number:* IRS Form 1040NR.

*Type of Review:* Revision.

*Title:* U.S. Nonresident Alien Income Tax Return.

*Description:* The form is used by nonresident alien individuals and foreign estates and trusts to report their income subject to tax and compute the correct tax liability. The information on the return is used to determine whether income, deductions, credits, payments, etc., are correctly figured. Affected public are nonresident alien individuals, estates, and trusts.

*Respondents:* Individuals or households, Business or other for-profit, Farms.

*Estimated Number of Respondents/Recordkeepers:* 271,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—6 hours, 40 min.

Learning about the law or the form—1 hour, 44 min.

Preparing the form—3 hours, 58 min.

Copying, assembling, and sending the form to the IRS—1 hour, 40 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,474,575 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 97-23592 Filed 9-4-97; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

August 27, 1997.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0123.

*Form Number:* IRS Form 1120, Schedule D, Schedule H, and Schedule PH.

*Type of Review:* Revision.

*Title:* U.S. Corporation Income Tax Return (1120); Capital Gains and Losses (Schedule D); Section 280H Limitations for a Personal Service Corporation (PSC) (Schedule H); and U.S. Personal Holding Company (PHC) Tax (Schedule PH).

*Description:* Form 1120 is used by corporations to compute their taxable income and tax liability. Schedule D (Form 1120) is used by corporations to report gains and losses from the sale of capital assets. Schedule PH (Form 1120) is used by personal holding companies to figure the personal holding company tax under section 541. Schedule H (Form 1120) is used by personal service corporations to determine if they have met the minimum distribution requirements of section 280H. The IRS uses these forms to determine whether corporations have correctly computed their tax liability.

*Respondents:* Business or other for-profit, Farms.

*Estimated Number of Respondents/Recordkeepers:* 2,462,931.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law of the form	Preparing the form	Copying, assembling, and ending the form to the IRS
1120 .....	71 hr., 31 min. ....	41 hr., 46 min. ....	71 hr., 2 min. ....	7 hr., 47 min.
1120-A .....	43 hr., 3 min. ....	24 hr., 8 min. ....	41 hr., 43 min. ....	4 hr., 34 min.
Schedule D .....	6 hr., 56 min. ....	3 hr., 31 min. ....	5 hr., 39 min. ....	32 min.
Schedule H .....	5 hr., 59 min. ....	35 min. ....	43 min. ....	0 min.
Schedule PH .....	15 hr., 19 min. ....	6 hr., 12 min. ....	8 hr., 35 min. ....	32 min.