

"Personnel Administration Forms," OMB Number 3207-0005.

**DATES:** Written comments on this proposed action regarding the collection of information must be submitted by February 17, 1998.

**ADDRESSES:** Address all comments concerning this notice to Edward H. Clarke, Desk Officer for Panama Canal Commission, Office of Information and Regulatory Affairs, Room 10202, New Executive Office Building, Office of Management and Budget, Washington, D.C. 20503.

**FOR FURTHER INFORMATION CONTACT:** Ruth Huff, Office of the Secretary, Panama Canal Commission, 202-634-6441.

**SUPPLEMENTARY INFORMATION:** Under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. Collection of information is defined in 44 U.S.C. 3502(3) and 5 CFR 1 1320.3(c). Section 3506(c)(2)(A) of the Paperwork Reduction Act of 1995 requires Federal agencies to provide a 60-day notice in the **Federal Register**, and otherwise consult with members of the public and affected agencies concerning each proposed collection of information, by soliciting comments to: (a) evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information; (c) enhance the quality, utility, and clarity of the information to be collected; and (d) minimize the burden of the collection of information on those who are to respond, including through the use of automated collection techniques or other forms of information technology.

*Title:* Personnel Administration Forms.

*Type of Request:* Revision of a currently approved collection.

*Background:* The information requested is authorized by 35 Code of Federal Regulations (CFR), Parts 251 and 253, and sections 3652, 3654, and 3661-3664 of Title 22, United States Code. The information is needed to determine the qualifications, suitability and availability of applicants for Federal employment in the Panama Canal area so U.S. Federal agencies can be supplied with eligibles to fill vacant positions.

*Abstract:* On December 30, 1981, PCC requested OMB approval for a collection of information entitled "Personnel

Administration Forms." OMB approved this collection for use through January 31, 1985 and assigned it OMB Number 3207-0005. On December 17, 1984, PCC requested another extension and received OMB approval and use through March 31, 1988. Prior to the expiration of the collection in subsequent years, PCC continued requesting approval for a revision of the collection and received approval through July 31, 1991, September 30, 1994, and February 28, 1998. The information requested is used by Recruitment and Examining Division (HRR) employees performing examining and suitability duties, by subject-matter experts on rating panels, and by agency officials making selections to fill vacancies.

*Estimated Burden:* The estimated burden of providing the information varies, depending upon the applicant's individual circumstances. The burden time for a full application is estimated to vary from 40 to 300 minutes with an average of 120 minutes per response, including supplemental qualifications forms when required, and 10 to 60 minutes with an average of 30 minutes to update applications already on file.

*Estimated Number of Respondents:* 7453.

*Total Annual Reporting Hour Burden:* 9082.

*Respondents:* Applicants for employment.

*Frequency of Collection:* When persons apply or update applications.

**Jacinto Wong,**

*Chief Information Officer, Senior Official for Information Resources Management.*

[FR Doc. 97-33003 Filed 12-17-97; 8:45 am]

BILLING CODE 3640-04-P

## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration (NHTSA)

#### Denial of Motor Vehicle Defect Petition

**AGENCY:** National Highway Traffic Safety Administration (NHTSA), Department of Transportation.

**ACTION:** Denial of motor vehicle defect petition.

**SUMMARY:** This notice sets forth the reasons for the denial of a June 19, 1997 petition submitted to NHTSA under 49 U.S.C. 30162 by Donald Friedman, requesting that the agency commence a proceeding to determine the existence of defects related to motor vehicle safety in the air bag systems and the two-point automatic seat belt systems in all vehicles manufactured since 1987. After reviewing the petition and other

information, NHTSA has concluded that further expenditure of the agency's investigative resources on the allegations in the petition does not appear to be warranted. The agency accordingly has denied the petition.

**FOR FURTHER INFORMATION CONTACT:** Mr. Thomas Cooper, Chief, Vehicle Integrity Branch, Office of Defects Investigation (ODI), NHTSA, 400 Seventh Street, SW, Washington, DC 20590. Telephone: (202) 366-5218.

**SUPPLEMENTARY INFORMATION:** On June 19, 1997, Mr. Donald Friedman submitted a petition requesting the agency to investigate "the safety performance of certain motor vehicles built in compliance with the automatic crash protection requirements of Federal Motor Vehicle Safety Standards (FMVSS) No. 208; 'Occupant crash protection.'" The petition concerns vehicles with "driver air bags built from 1987 to the present." It also "concerns some automobiles with two-point automatic belts."

The petition alleges two distinct defects in the subject vehicles. One alleged defect involves the safety of those individuals who are of a "short stature (around 5 feet tall)" who position the seat so that they can both reach the pedals and see "safely" through the windshield. By positioning themselves in such a manner, they may be very close to the air bag. The petitioner alleges that this positioning, when combined with air bags which deploy at a delta V<sup>1</sup> of 12 miles per hour (mph) and less and which deploy with aggressive force, can cause serious and fatal injuries.

The petition alleges a second defect in vehicles with automatic seat belts that restrain only the torso portion of the body. It alleges that if shorter people "ride without the lap belt and with their seat in a rearward position" they are "likely to submarine" in a crash, and that ["w]hen this happens, the two-point belt can catch the occupant's chin and cause serious neck injuries including paraplegia or quadriplegia."

NHTSA is denying the petition for the following reasons:

#### I. Alleged "Aggressive Air Bags"

The petition covers all vehicles with driver side air bags built since 1987. Essentially, this includes all vehicles sold with air bags in the United States. Previously, NHTSA studied this class of vehicles and found that the performance

<sup>1</sup> Delta V is the rapid change of a vehicle's speed due to a crash. A 12 mph delta V is the equivalent of a vehicle traveling at 12 mph crashing into an immovable solid object such as a heavy concrete wall.

of the air bag systems in crashes resulted in a significant reduction in fatalities and serious injuries. The agency's findings from this study of the "real-world" performance of air bag systems are contained in its third Report to Congress, "Effectiveness of Occupant Protection Systems and Their Use," December 1996. More recently, the agency has estimated that as of November 1, 1997, approximately 2620 lives have been saved by air bags.

ODI recently conducted a review of air bag fatalities and the "real-world" crash performance of air bags in evaluating a petition from the Center for Auto Safety (CAS) requesting the agency to conduct a defect investigation of certain specified vehicles. CAS alleged that these vehicles were over-represented in driver-side air bag fatalities, and identified low speed deployment (less than 12 mph delta V) and aggressive deployment as prime contributing factors. In its review of "real-world" crash data, the agency compared the performance of the vehicles identified in the CAS petition to the performance of other vehicles with driver-side air bags and found that some risk of a serious or fatal injury to an out-of-position occupant is present in any air bag-equipped vehicle. Data from the agency's National Accident Sampling System (NASS) indicated that the air bags in many vehicles deploy during impacts of less than 10 mph change of speed. Data provided by the Insurance Institute for Highway Safety (IIHS) showed that the vehicles that were the subject of the CAS petition had a rate of air bag deployments per 100 crashes that was similar to that of many other vehicles. The agency found that the subject vehicles did not show a tendency toward excessive air bag deployments. NHTSA concluded that further investigation of these vehicles was unlikely to result in a determination that the air bag systems in the vehicles identified in the petition contain safety-related defects as alleged by the petitioner, and that a further commitment of agency resources in this effort was not warranted. The denial decision is published at 62 FR 41477 (July 28, 1997).

Mr. Friedman has not provided in his petition any new evidence to suggest the existence of a vehicle design defect that creates an unreasonable risk to motor vehicle safety. His petition is similar to the CAS petition in that he also has identified low speed deployment and aggressive deployment of air bags as alleged defects. However, Mr. Friedman's petition is far broader in scope than CAS', in that it covers virtually all vehicles equipped with air

bags. Because NHTSA has already concluded that it could not identify a defect trend in the smaller set of specific vehicle models identified in the CAS petition, it follows that it is even less likely that an agency investigation would identify a defect trend in the larger group of vehicles identified by Mr. Friedman.

The agency has taken or proposed a number of actions to reduce the risk of driver injury from air bags. NHTSA presently permits individuals with valid reasons (such as a medical reason) to request the agency's Chief Counsel to exercise prosecutorial discretion and allow a dealer or repair shop to deactivate their vehicles' air bag[s]. Also, the agency has issued a final rule (62 FR 62405 (November 21, 1997)) that will exempt dealers and repair businesses from the statutory prohibition against making federally-required safety equipment inoperative so that, beginning January 19, 1998, they may install retrofit manual on-off switches for air bags in vehicles owned by or used by persons in specified risk groups whose requests for switches have been approved by the agency.

Both NHTSA and the motor vehicle industry are presently providing vast amounts of information about the safe use of vehicles with air bags to the general public, through the print media, radio and television. Also, all vehicle manufacturers either have sent or are in the process of sending letters to owners of vehicles with air bags to supplement information that already is provided in warnings on the sun visor and in the owner's manual. The messages alert owners to the dangers of air bags and inform them of the proper procedures for occupying a seating position that is protected by an air bag.

## **II. Alleged "Submarining" in Vehicles With Two Point Automatic Seat Belt Systems**

FMVSS No. 208 has required passive restraints in at least a percentage of passenger motor vehicles manufactured since September 1, 1986. Starting with MY 1987, manufacturers were required to phase in automatic occupant restraints to meet specified injury criteria. Although most manufacturers installed automatic seat belts in the early years of the passive restraint requirement, in more recent years air bags have become the more popular form of passive restraint. Beginning with MY 1990, all vehicles were required to meet the automatic restraint injury criteria and manufacturers began to make significant numbers of vehicles with driver air bags. Then in 1991, the Intermodal Surface Transportation

Efficiency Act ("ISTEA") directed NHTSA to amend FMVSS 208 to require air bags as the form of automatic crash protection in light vehicles. As amended, Standard No. 208 requires the installation of air bags in all passenger cars manufactured on or after September 1, 1997, and all light trucks manufactured on or after September 1, 1998.

Mr. Friedman's petition is premised on the assumption that the covered vehicles were "built in compliance with the automatic crash protection requirements of [FMVSS No. 208]." Until FMVSS No. 208 was amended pursuant to ISTEA, the standard gave manufacturers the option of providing "two-point" automatic seat belt systems that included a combination of an automatic shoulder harness and a manual lap belt. Because manufacturers were legally authorized to meet the standard with this combination of equipment, NHTSA cannot conclude that two-point automatic belt systems that meet the performance requirements of the standard when operated as specified are "defective" if they are not operated as specified.

Furthermore, alleged "submarining" by short individuals who "ride without the lap belt and with their seat in a rearward position" normally will not occur if those individuals use the manual lap belts in their vehicles, in accordance with instructions. Individuals who find that they either cannot see properly or cannot reach the foot controls due to their height and/or the design of the vehicle seating system may avail themselves of certain vehicle modifications to correct the problem. Very short individuals may consider sitting on a booster pad to raise their seating position and/or contacting a dealer to have the vehicle fitted with a device to extend the foot pedals. Sitting on a booster pad does not reduce the protection that the vehicle's restraint system (the air bag and the safety belt) provides.

All manufacturers presently provide warnings to owners about the need to fasten manual safety belts despite the presence of an automatic restraint system. Warnings are located on the vehicle sun visor and in the owner's manual. Furthermore, NHTSA is conducting an extensive public education campaign to encourage the use of manual seat belts, and also is encouraging "primary" enforcement of state mandatory seat belt use laws. The agency anticipates that these measures will increase the use of manual lap belts in vehicles that are equipped with "two-point" automatic seat belts.

For the foregoing reasons, further expenditure of the agency's investigative resources on the allegations in the petition does not appear to be warranted. Therefore, the petition is denied.

**Authority:** 49 U.S.C. 30162 (d); delegations of authority at CFR 1.50 and 501.8.

Issued on: December 9, 1997.

**Kenneth N. Weinstein,**

*Associate Administrator for Safety Assurance.*

[FR Doc. 97-33032 Filed 12-17-97; 8:45 am]

BILLING CODE 4910-59-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 97-65

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 97-65, Income Tax Return Preparer Penalties—1997 Federal Income Tax Returns Due Diligence Requirements for Earned Income Credit (EIC).

**DATES:** Written comments should be received on or before February 17, 1998 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Income Tax Return Preparer Penalties—1997 Federal Income Tax Returns Due Diligence Requirements for Earned Income Credit (EIC).

**OMB Number:** 1545-1570.

**Notice Number:** Notice 97-65.

**Abstract:** Notice 97-65 sets forth due diligence requirements for tax preparers

on returns involving the earned income tax credit (EIC). The due diligence requirements include soliciting the information necessary to determine a taxpayer's eligibility for the EIC and the amount of the EIC, and the retention of this information.

**Current Actions:** There are no changes being made to the notice 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:** 8 minutes.

**Estimated Total Annual Burden Hours:** 160,000.

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: December 10, 1997.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 97-32962 Filed 12-17-97; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[LR-58-83]

#### 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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, LR-58-83 (T.D. 7959), Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations (§§ 1.955A-2 and 1.955A-3).

**DATES:** Written comments should be received on or before February 17, 1998 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations.

**OMB Number:** 1545-0755.

**Regulation Project Number:** LR-58-83.

**Abstract:** This regulation concerns the election made by a related group of controlled foreign corporations to determine foreign base company shipping income and qualified investments in foreign base company shipping operations on a related group basis. The information required is necessary to assure that the U.S. shareholder correctly reports any shipping income of its controlled foreign corporations which is taxable to that shareholder.

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