

West Fargo, North Dakota, has determined that since March 14, 1996, its tire and rim label information was not in full compliance with 49 CFR 571.120, Federal Motor Vehicle Safety Standard (FMVSS) No. 120, "Tire Selection and Rims for Vehicles Other Than Passenger Cars," and has filed an appropriate report pursuant to 49 CFR Part 573, "Defect and Noncompliance Reports." Red River has also applied to be exempted from the notification and remedy requirements of 49 U.S.C. Chapter 301—"Motor Vehicle Safety"—on the basis that the noncompliance is inconsequential to motor vehicle safety.

This notice of receipt of an application is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or other exercise of judgment concerning the merits of the application.

Paragraph S5.3 of FMVSS No. 120 states that each vehicle shall show the information specified on the tire information level in both English and metric units. The standard also shows an example of the prescribed format.

Since the law went into effect on March 14, 1996, Red River manufactured and/or distributed 1,063 trailers that do not meet the requirements stated in the standard. The certification label affixed to Red River's trailers pursuant to Part 567 failed to comply with S5.3 of FMVSS No. 120 because of the omission of metric measurements, and Red River did not separately provide the metric measurements on another label, an alternative allowed by FMVSS No. 120. The use of metric measurements is required by FMVSS No. 120, pursuant to *Federal Motor Vehicle Safety Standards: Metric Conversion*, 50 FR 13639, published on March 14, 1995, and effective on March 14, 1996.

Red River supports its application for inconsequential noncompliance with the following statements:

1. The label contained the correct English unit information.
2. Red River had been unaware of the metric measurement requirement because Red River interpreted Part 567 as suggesting the use of metric measurements is permissive, not mandatory, and did not understand that FMVSS No. 120 made the use of certain metric measurements mandatory.
3. FMVSS No. 120's metric measurement requirements were not mandated for safety purposes. Rather, in designating the metric system as the preferred system of weights and measures, Congress was concerned chiefly with the contributions that the metric system could make to the international competitiveness of U.S.

industries and to the efficiency of governmental operations.

4. The dual labeling requirement is to continue until consumers become familiar with metric measurements.

5. The omission of metric measurements from Red River's FMVSS No. 120 certification label is highly unlikely to have any effect whatever on motor vehicle safety, both because the correct English units are used on Red River's labels and because of the small number of trailers involved.

6. As soon as practicable upon learning of its noncompliance, Red River has converted its labels to metric measurements, in conformity with those requirements.

Interested persons are invited to submit written data, views, and arguments on the application described above. Comments should refer to the docket number and be submitted to: U.S. Department of Transportation, Docket Management, Room PL-401, 400 Seventh Street, S.W., Washington, D.C., 20590. It is requested that two copies be submitted.

All comments received before the close of business on the closing date indicated below will be considered. The application and supporting materials, and all comments received after the closing date, will also be filed and will be considered to the extent possible. When the application is granted or denied, the notice will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: September 11, 1998.

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

Issued on: August 6, 1998.

L. Robert Shelton,

Associate Administrator for Safety Performance Standards.

[FR Doc. 98-21583 Filed 8-11-98; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[PS-268-82]

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, PS-268-82 (TD 8696), Definitions Under Subchapter S of the Internal Revenue Code (§ 1.1377-1).

DATES: Written comments should be received on or before October 13, 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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Definitions Under Subchapter S of the Internal Revenue Code.

OMB Number: 1545-1462.

Regulation Project Number: PS-268-82.

Abstract: Section 1.1377-1(b)(4) of the regulation provides that an S corporation making a terminating election under Internal Revenue Code section 1377(a)(2) must attach a statement to its timely filed original or amended return required to be filed under Code section 6037(a). The statement must provide information concerning the events that gave rise to the election and declarations of consent from the S corporation shareholders.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals.

Estimated Number of Respondents: 4,000.

Estimated Time Per Respondent: 15 minutes.

Estimated Total Annual Burden Hours: 1,000.

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 3 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: August 5, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 98-21556 Filed 8-11-98; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[PS-4-89]

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, PS-4-89 (TD 8580), Disposition of an Interest in a Nuclear Power Plant (§ 1.468A-3).

DATES: Written comments should be received on or before October 13, 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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Disposition of an Interest in a Nuclear Power Plant.

OMB Number: 1545-1378.

Regulation Project Number: PS-4-89.

Abstract: This regulation relates to certain Federal income tax consequences of a disposition of an interest in a nuclear power plant by a taxpayer that has maintained a nuclear decommissioning fund with respect to that plant. The regulation affects taxpayers that transfer or acquire interests in nuclear power plants by providing guidance on the tax consequences of these transfers. In addition, the regulation extends the benefits of Internal Revenue Code section 468A to electing taxpayers with an interest in a nuclear power plant under the jurisdiction of the Rural Electrification Administration.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 52.

Estimated Time Per Respondent: 2 hours, 24 minutes.

Estimated Total Annual Burden Hours: 125.

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: August 5, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 98-21557 Filed 8-11-98; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

IRS Citizen Advocacy Panel Notice

AGENCY: Internal Revenue Service, Treasury.

ACTION: IRS Citizen Advocacy Panel; Notice of Solicitation of Panel Members for the Brooklyn, Midwest and Pacific-Northwest Tax Districts.

SUMMARY: The Department of Treasury is establishing IRS Citizen Advocacy Panels to provide independent monitoring of the quality of IRS customer service and to make recommendations to improve that service throughout the country.

DATES: Applications will be accepted from June 23 until September 11, 1998.

ADDRESSES: Applications can be obtained by calling the following toll-free number: 1-888-449-1071.

FOR FURTHER INFORMATION CONTACT:

Questions regarding the establishment and selection of the IRS Brooklyn, Midwest or Pacific Northwest Citizen Advocacy Panels may be directed to Michael Lewis, Director, IRS Citizen Advocacy Panel, Office of the Assistant Secretary for Management and Chief Financial Officer, Department of the Treasury, 1500 Pennsylvania Avenue, N.W., Room 2421, Washington, DC 20220, (202) 622-3068.

SUPPLEMENTARY INFORMATION: The first Citizen Advocacy Panel (CAP) was established in the South Florida Tax District on June 23, 1998. The next Citizen Advocacy Panels will be formed in the Brooklyn, Midwest and Pacific-Northwest Tax Districts. An