

described above. Comments should refer to the docket number and be submitted to: Docket Section, National Highway Traffic Safety Administration, Room 5109, 400 Seventh Street, SW, Washington, DC., 20590. It is requested but not required that six 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: April 7, 1997.

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

Issued on: March 3, 1997.

L. Robert Shelton,

Associate Administrator for Safety Performance Standards.

[FR Doc. 97-5719 Filed 3-6-97; 8:45 am]

BILLING CODE 4910-59-P

[Docket No. 96-119; Notice 2]

Michelin North America, Inc.; Grant of Application for Decision of Inconsequential Noncompliance

This notice grants the application by Michelin North America, Inc. (Michelin) of Greenville, South Carolina, to be exempted from the notification and remedy requirements of 49 U.S.C. 30118 and 30120 for a noncompliance with 49 CFR 571.119, Federal Motor Vehicle Safety Standard (FMVSS) No. 119, "New Pneumatic Tires for Vehicles Other Than Passenger Cars." The basis of the petition is that the noncompliance is inconsequential to motor vehicle safety.

Notice of receipt of the application was published on November 22, 1996, and an opportunity afforded for comment (Vol. 61, No. 227, CFR 59487).

Paragraph S6.5, Tire markings, of Standard No. 119, requires that tires be marked on each sidewall with specific information. The markings shall be placed between the maximum section width (exclusive of sidewall decorations or curb ribs) and the bead on at least one sidewall, unless the maximum section width of the tire is located in an area which is not more than one-fourth of the distance from the bead to the shoulder of the tire. If the maximum section width falls within that area, the markings shall appear between the bead and a point one-half the distance from

the bead to the shoulder of the tire, on at least one sidewall.

Michelin's description of non-compliance follows:

"During the period of the 48th week of 1995 through the 1st week of 1996, the Opelika, Alabama, plant of Uniroyal Goodrich Tire Manufacturing, a division of Michelin North America, Inc., produced tires with the markings required by 49 CFR 571.119 S6.5 (f) and (g) marked only on one side of the tire. Additionally, on the same side of the tire as the missing information, the word "Radial" as required by S6.5(i) appears above the maximum section width instead of between the maximum section width and the bead. However, all marking on the opposite side of the tire meets the requirements of S6.5. Furthermore, all performance requirements of FMVSS #119 are met or exceeded.

"Approximately 1,041 LT245/75R16 Uniroyal Laredo LTL LR E tires were produced without the aforementioned information on one sidewall of the tire. Of this total, as many as 559 were shipped to an Original Equipment Vehicle Manufacturer or to the replacement market. The remaining 482 tires have been isolated in our warehouses and will be brought into full compliance with the marking requirements of FMVSS #119 or scrapped."

Michelin supported its application for inconsequential noncompliance with the following:

"[Michelin] does not believe that this minor error on the one tire sidewall will impact motor vehicle safety:

"1. The marking of number and composition of ply cord material required by S6.5(f) is contained on one side of the tire instead of both sides. When previously granting a petition for inconsequential noncompliance (see e.g., Bridgestone, IP82-8, 47 FR 51269, November 12, 1982) NHTSA has concluded that ". . . the number of plies, and the composition of the ply material had an inconsequential relationship to motor vehicle safety . . ." and has stated that ". . . the failure to state the number of plies and composition of ply material is an informational failure and does not affect the ability of the tires to meet the performance requirements . . ."

"2. The absence of the word "tubeless" on one tire sidewall (as required by S6.5(g) for both sidewalls) will not impact motor vehicle safety since it is merely an informational failure on one sidewall and does not impact tire performance. The tires in question are only produced in a "tubeless" configuration. However, should these tires be mounted with a tube, performance of the tires would be perfectly satisfactory.

"3. The word "radial" on one sidewall of the tire appears above the maximum section width instead of between the bead and maximum section width. Again, this does not affect the ability of the tire to perform. Additionally, the "R" located in the size designation LT245/75R16 which is marked between the bead and sidewall is recognized by the International Standards Organization, the Tire and Rim Association, the Rubber

Manufacturers Association and others, including the general public, as being the standard designation for a radial tire. Thus it would be obvious to anyone looking at either sidewall of this tire that it was indeed a radial tire."

No comments were received on the application.

Michelin has acknowledged noncompliance in manufacturing approximately 1,041 LT245/75R16 Uniroyal Laredo LTL FR E tires at the plant of Uniroyal Goodrich Tire Manufacturing, a division of Michelin North America, Inc.. The tires in question were produced with specified tire markings on only one tire sidewall instead of both tire sidewalls as the Standard requires. Also, the word "Radial" appears on the tire sidewall in a location not specified by the Standard.

Safety Performance Standards agrees that the noncompliance reported by Michelin is inconsequential to motor vehicle safety. The informational tire markings that appear on the tire sidewall meets the requirements of the Standard. Absence of this information on both tire sidewalls will not affect the performance of the tire or compromise motor vehicle safety.

Michelin has assured the agency that if a decision is made to bring the remaining 482 tires into compliance, an after-branding procedure used throughout the tire industry known as "hot branding," will be used to bring the tires into compliance. This branding procedure will not affect the performance of the tires or compromise motor vehicle safety.

Accordingly, for the reasons expressed above, the petitioner has met its burden of persuasion that the noncompliance herein described is inconsequential as it relates to motor vehicle safety, and the agency grants Michelin's 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. (49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.50 and 501.8)

Issued on: March 3, 1997.

L. Robert Shelton,

Associate Administrator for Safety Performance Standards.

[FR Doc. 97-5717 Filed 3-6-97; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Submission to OMB for Review; Comment Request

February 25, 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: 1545-0919.

Regulation Project Number: PS-105-75 Final.

Type of Review: Extension.

Title: Limitations on Percentage Depletion in the Case of Oil and Gas Wells.

Description: The regulations require each partner to separately keep records of his share of the adjusted basis of partnership oil and gas property and require each partnership, trust, estate, and operator to provide information necessary to compute depletion with respect to oil or gas to certain persons.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,500,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 1 hour.

OMB Number: 1545-0928.

Regulation Project Number: EE-35-85 Final (TD 8219).

Type of Review: Revision.

Title: Income Tax: Taxable Years Beginning After December 31, 1953; OMB Control Number Under the Paperwork Reduction Act; Survivor Benefits, Distribution Restriction and Various Other Issues Under the Retirement Equity Act of 1984.

Description: The notices referred to in this Treasury decision are required by statute and must be provided by employers to retirement plan participants to inform participants of their rights under the plan or under the law. Failure to timely notify participants of their rights may result in loss of plan benefits.

Respondents: Business or other for-profit, Not-for-profit institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 750,000.

Estimated Burden Hours Per Respondent: 31 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 385,000 hours.

OMB Number: 1545-1218.

Regulation Project Number: CO-25-96 (formerly CO-132-87) NPRM and Temp.

Type of Review: Extension.

Title: Regulations Under Section 1502 of the Internal Revenue Code of 1986; Limitations on Net Operating Loss Carryforwards and Certain Built-In Losses and Credits Following an Ownership Change of a Consolidated Group.

Description: Section 1502 provides for the promulgation of regulations with respect to corporations that file consolidated income tax returns. Section 382 limits the amount of income that can be offset by loss carryovers after an ownership change. These regulations provide rules for applying section 382 to groups filing consolidated returns.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 9125.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Other (changes in group membership).

Estimated Total Reporting Burden: 380 hours.

OMB Number: 1545-1233.

Regulation Project Number: IA-14-91 Final.

Type of Review: Extension.

Title: Adjusted Current Earnings.

Description: This regulation affects business and other for-profit institutions. This information is required by the IRS to ensure the proper application of section 1.56(g)-1 of the regulation. It will be used to verify that taxpayers have properly elected the benefits of section 1.56(g)-1(r) of the regulation.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Other (once only).

Estimated Total Reporting Burden: 1,000 hours.

OMB Number: 1545-1431.

Regulation Project Number: IA-74-93 Final.

Type of Review: Extension.

Title: Substantiation Requirements for Certain Contributions.

Description: The regulations provide that, for purposes of substantiation for certain charitable contributions, consideration does not include de minimis goods and services. It also provides guidance on how taxpayers may satisfy the substantiation

requirement for contributions of \$250 or more.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions. *Estimated Number of Respondents:* 16,000.

Estimated Burden Hours Per Respondent: 3 hours, 13 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 51,500 hours.

OMB Number: 1545-1506.

Notice Number: Notice 96-65.

Type of Review: Extension.

Title: Treatment of a Trust as Domestic or Foreign—Changes Made by the Small Business Job Protection Act.

Description: Notice 96-65 announces that a domestic trust may avoid an involuntary change in status caused by operation of the Small Business Act of 1996 by reforming within a reasonable period of time. The notice also announces how to elect to apply the new trust status rules retroactively.

Respondents: Individuals or households, Business or other for-profit, Not-for-profit institutions.

Estimated Number of Respondents: 1,200.

Estimated Burden Hours Per Respondent: 28 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 550 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. 97-5604 Filed 3-6-97; 8:45 am]

BILLING CODE 4830-01-P

Submission for OMB review; comment request

February 28, 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.