

*minimis*. Therefore, NHTSA suggests that if the manufacturer contemplates making any changes the effects of which might be characterized as de *minimis*, it should consult the agency before preparing and submitting a petition to modify.

**Authority:** 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50.

Issued on: May 27, 1999.

**L. Robert Shelton,**

*Associate Administrator for Safety Performance Standards.*

[FR Doc. 99-13956 Filed 6-1-99; 8:45 am]

BILLING CODE 4910-59-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 24, 1999.

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.

**DATES:** Written comments should be received on or before July 2, 1999 to be assured of consideration.

#### Departmental Offices/International Portfolio Investment Data Systems

**OMB Number:** 1505-0001.

**Form Number:** Treasury International Capitol Form S.

**Type of Review:** Extension.

**Title:** Purchases and Sales of Long-Term Securities by Foreigners.

**Description:** Form S is required by law and is designed to collect timely information on international portfolio capital movements, including foreigners' purchases and sales of long-term securities in transactions with U.S. persons. This information is necessary for compiling the U.S. balance of payments, for calculating the U.S. international investment position, and

for formulating U.S. financial and monetary policies.

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

**Estimated Number of Respondents:** 475.

**Estimated Burden Hours Per Respondent:** 5 hours.

**Frequency of Response:** Monthly.

**Estimated Total Reporting Burden:** 28,500 hours.

**Clearance Officer:** Lois K. Holland (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, NW, Washington, DC 20220.

**OMB Reviewer:** Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports, Management Officer.*

[FR Doc. 99-13863 Filed 6-1-99; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 24, 1999.

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, Pub. L. 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.

**DATES:** Written comments should be received on or before July 2, 1999 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-0987.

**Regulation Project Number:** IA-62-91 Final and Temporary (formerly LR-168-86 NPRM and LR-129-86 Temporary).

**Type of Review:** Extension.

**Title:** Capitalization and Inclusion in Inventory of Certain Costs.

**Description:** The paperwork requirements are necessary to determine

whether taxpayers comply with the cost allocation rules of section 263A and with the requirements for changing their methods of accounting. The information will be used to verify taxpayers' changes in methods accounting.

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

**Estimated Number of Respondents/Recordkeepers:** 20,000.

**Estimated Burden Hours Per Respondent/Recordkeeper:** 5 hours.

**Frequency of Response:** Other (in the year of change).

**Estimated Total Reporting/Recordkeeping Burden:** 100,000 hours.

**OMB Number:** 1545-1496.

**Regulation Project Number:** REG-209673-93 Final.

**Type of Review:** Extension.

**Title:** Mark to Market for Dealers in Securities.

**Description:** Under section 1.475(b)-4, the information required to be recorded is required by the IRS to determine whether exemption from mark-to-market treatment is properly claimed, and will be used to make that determination upon audit of taxpayers' books and records. Also, under section 1.475(c)-1(a)(3)(iii), the information is necessary for the Service to determine whether a consolidated group has elected to disregard inter-member transactions in determining a member's status as a dealer in securities.

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

**Estimated Number of Respondents/Recordkeepers:** 3,400.

**Estimated Burden Hours Per Respondent/Recordkeeper:** 52 minutes.

**Frequency of Response:** Annually.

**Estimated Total Reporting/Recordkeeping Burden:** 63,360 hours.

**Clearance Officer:** Garrick Shear, 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 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports, Management Officer.*

[FR Doc. 99-13864 Filed 6-1-99; 8:45 am]

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