

clutch nor a clutch lever, and the left hand of the rider is free to operate a brake lever." Italjet states that it prefers this design, given its focus on European and Asian markets "where rear brake controls for scooters of all horsepower ratings are typically mounted on the left handlebar."

Italjet argues that the overall level of safety of the scooters equals or exceeds that of a motorcycle that complies with the brake control location requirement of Standard No. 123. It believes that "the prevalence of the left hand operated design in Europe and Asia is one strong indicator that a vehicle designed in this way can be operated safely." It believes that "vehicle safety might be somewhat enhanced with the left hand brake lever, as the hand (bare or gloved) is generally more capable of sensitive modulation of the braking force than the foot."

Italjet intends to field test a small number of the scooters in the American market in Fall 1999 to assess the design, and without an exemption it would be unable to do so. It wishes to consider whether the United States' scooter market offers sufficient sales potential to justify the creation of a design specifically for the United States that incorporates the right foot brake pedal. Alternatively, it may petition for rulemaking to amend Standard No. 123 to allow the hand-operated brake control on motorcycles with more than 5 hp.

Italjet anticipates sales of not more than 2500 scooters a year while an exemption is in effect. It believes that an exemption would be in the public interest and consistent with the objectives of traffic safety "because it would maintain an acceptable level of safety while accelerating the advancement of an important new class of vehicles for use by consumers and businesses."

The application by Italjet is substantially similar to that by Aprilia, S.p.A. which we granted on August 13, 1999 (64 FR 44264). Aprilia also requested an exemption from the rear brake location requirement of S5.2.1 (Table 1) of Standard No. 123 pursuant to 49 U.S.C. 30113(b)(3)(B)(iv). On August 20, 1999, we also granted an exemption from this requirement to Vectrix Corporation for its electric scooter pursuant to 49 U.S.C. 30113(b)(3)(B)(iii), on the basis that it would make the development or field evaluation of a low-emission vehicle easier (64 FR 45585).

As we observed in granting Aprilia's application, we must find that an exemption is consistent with the public interest and motor vehicle safety (49

U.S.C. Sec. 30113(b)(3)(A)), and that compliance with the brake control location requirement of Standard No. 123 would prevent Aprilia from selling a motorcycle with an overall safety level at least equal to the safety level of a nonexempt motorcycle (49 U.S.C. Sec. 30113(b)(3)(B)(iv)).

Aprilia correctly identified our principal area of concern: the standardization of motorcycle controls. In adopting Standard No. 123 in April 1972, effective September 1, 1974, we justified standardization of motorcycle controls as a means of minimizing operator error in responding to the motoring environment, saying that "a cyclist, especially the novice and the cyclist who has changed from one make of machine to another, must not hesitate when confronted with an emergency" (37 FR 7207).

We asked Aprilia to comment on our concern that a left hand lever-operated rear brake may contribute to unfamiliarity and thus degrade a rider's overall braking reaction beyond what would exist on a motorcycle with conventionally configured controls. At the request of Aprilia's U.S. sales subsidiary, Aprilia U.S.A. Inc. of Woodstock, Georgia, Carter Engineering of Franklin, Tennessee, prepared a report on "Motorscooter Braking Control Study" (Report No. CE-99-APR-05, May 1999) comparing braking response times of riders using the left hand control of the Leonardo 150 and the right foot control of the Yamaha XC-125 Riva. We have placed a copy of this report in the Aprilia docket, Docket No. NHTSA-98-4357. Aprilia U.S.A. commented that "[o]verall, the test subjects' reaction times on the Leonardo were approximately 20% quicker than their reaction times on the conventional motorcycle." Aprilia believed that "a less complex braking arrangement like that of the [vehicle for which it sought exemption] will improve rider reaction in an emergency situation." We interpreted the report as indicating that a rider's braking response was not likely to be degraded by the different placement of the brake controls, thus directly addressing and meeting our safety concern.

With respect to the public interest and consistency with objectives of motor vehicle safety, the available information suggests that Italjet's request to operate the rear brake with the left hand instead of the right foot may not degrade the rider's braking response. By allowing exempted vehicles to be sold on a temporary basis for two years, it will be possible for us to gather data on operators' experience with this alternative rear brake control. This

information would allow us to make a more informed decision about locations for motorcycle brake controls.

In consideration of the foregoing, it is hereby found that to require compliance with Standard No. 123 would prevent the manufacturer from selling a motor vehicle with an overall level of safety at least equal to the overall safety level of nonexempt vehicles. It is further found that a temporary exemption is in the public interest and consistent with the objectives of motor vehicle safety. Accordingly, Italjet, S.p.A. is hereby granted NHTSA Temporary Exemption No. EX99-11 from the requirement of Item 11, Column 2, Table 1 of 49 CFR 571.123 Standard No. 123, *Motorcycle Controls and Displays*, that the rear wheel brakes be operable through the right foot control. This exemption applies only to models Torpedo 125, Formula 125, Millenium 125, and Millenium 150, and will expire on October 1, 2001. 49 U.S.C. 30113; delegation of authority at 49 CFR 1.50).

Issued on October 22, 1999.

Rosalyn G. Millman,

Acting Administrator.

[FR Doc. 99-28176 Filed 10-27-99; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33806]

Tishomingo Railroad Company, Inc.— Lease and Operation Exemption—Line of State of Mississippi at Iuka, MS

Tishomingo Railroad Company, Inc., a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to lease from the State of Mississippi, Department of Economic and Community Development, and operate approximately 10 miles of rail line in Iuka, MS (line). The line runs between the Tri-State Commerce Park and a connection with the Memphis main line of Norfolk Southern Corporation, at station 8385-475 (east leg of Wye) and station 8406.00 (west leg of Wye).

The parties report that they intend to consummate the transaction promptly after the effective date of the exemption. The earliest the transaction can be consummated is October 21, 1999, 7 days after the exemption was filed.

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. 33806, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW, Washington, DC 20423-0001. In addition, a copy of each pleading must be served on James E. Howard, Esq., 90 Canal Street, Boston, MA 02114.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: October 21, 1999.

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

Vernon A. Williams,

Secretary.

[FR Doc. 99-28122 Filed 10-27-99; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 22, 1999.

The Department of the 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 November 29, 1999, to be assured of consideration.

Bureau of Alcohol, Tobacco and Firearms (BATF)

OMB Number: 1512-0399.

Form Number: ATF F 5400.21.

Type of Review: Extension.

Title: Application Permit For User Limited Special Fireworks (18 U.S.C. Chapter 40, Explosives).

Description: Form ATF F 5400.21 is used to verify the eligibility of and grant permission to the holder to buy or transport explosives in interstate commerce on a one-time basis.

Respondents: Business or other for-profit, individuals or households.

Estimated Number of Respondents: 1,800.

Estimated Burden Hours Per Respondent: 18 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 540 hours.

Clearance Officer: Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

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. 99-28221 Filed 10-27-99; 8:45 am]

BILLING CODE 4810-31-U

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 21, 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 November 29, 1999, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0071.

Form Number: IRS Form 2120.

Type of Review: Extension.

Title: Multiple Support Declaration.

Description: A taxpayer who pays more than 10%, but less than 50% of the support for an individual may claim that individual as a dependent provided the taxpayer attaches declarations from anyone else providing at least 10% support stating that they will not claim the dependent. This form is used to show that the other contributors have agreed not to claim the individual as a dependent.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 11,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—7 min.
Learning about the law or the form—3 min.

Preparing the form—7 min.
Copying, assembling, and sending the form to the IRS—10 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 4,950 hours.

OMB Number: 1545-0718.

Form Number: IRS Form 941-M.

Type of Review: Extension.

Title: Employer's Monthly Federal Tax Return.

Description: Form 941-M is used by certain employers to report payroll taxes on a monthly rather than quarterly basis. Employers who have failed to file Form 941 or who have failed to deposit taxes as notified by the district Director that they must file Form 941-M monthly.

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

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—12 hr., 26 min.
Learning about the law or the form—35 min.

Preparing, copying, assembling and sending the form to the IRS—50 min.

Frequency of Response: Monthly.

Estimated Total Reporting/Recordkeeping Burden: 166,320 hours.

OMB Number: 1545-1209.

Regulation Project Number: IA-83-90 Final.

Type of Review: Extension.

Title: Disclosure of Tax Return for Purposes of Quality or Peer Reviews; Disclosure of Tax Return Information Due to Incapacity or Death of Tax Return Preparer.

Description: These regulations govern the circumstances under which tax return information may be for purposes of conducting quality or per reviews, and disclosures that are necessary because of the tax return preparer's death or incapacity.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 250,000.

Estimated Burden Hours Per Recordkeeper: 1 hour.

Estimated Total Recordkeeping Burden: 250,000 hours.

OMB Number: 1545-1231.

Regulation Project Number: IA-38-90 Final (T.D. 8382).

Type of Review: Extension.

Title: Penalty on Income Tax Return Preparers Who Understate Taxpayer's Liability on a Federal Income Tax Return or a Claim for Refund.

Description: These regulations set forth rules under section 6694 of the Internal Revenue Code regarding the