

Stop 10, Washington, DC 20590 (telephone 202-493-6061).

**SUPPLEMENTARY INFORMATION:** In a Safety Notice issued on August 18, 1995, GRS stated that it had received reports of ten incidents of a residual screw in the armature of a Type B1 relay not releasing from the lower core head surface within the specified time. GRS stated that this condition could develop in any application using one or more B1 relays. FRA is concerned about potential malfunctions in such relays which are critical to signal systems and their impact on safety if they do not operate within specified parameters.

In its Safety Notice, GRS concluded that:

1. The condition arises from the transfer of material from the cadmium-tin plated core head to the copper-silicon residual screw, which can cause the residual screw to adhere to the core head.

2. Any B1 relay manufactured by GRS between January 1960 and December 1985 incorporating residual screw Part No. 20360-012-00 (Catalog No. P62-255) could develop this condition.

3. The condition is more likely to occur in B1 Relays normally in the energized position used in one or more of the following circumstances:

a. High temperature, *i.e.* ambient temperatures above 100 degrees Fahrenheit (38 degrees Celsius) on a regular basis; and/or

b. Number of operations of the B1 Relay is less than four (4) times per day.

In order to avoid this condition, GRS recommended that all B1 Relays manufactured between January 1960 and December 1985 incorporating screw Part No. 20360-012-00 should be modified by replacing the residual screw in accordance with instructions provided by GRS.

FRA has determined that the safety of railroad employees and the general public compels the issuance of this Safety Advisory. Occurrences of GRS B1 Type relay failures have caused FRA serious concern about the safety of certain relays. The relays of concern were first identified by General Railway Signal, now ALSTOM Signaling, in a Safety Notice issued August 18, 1995. Any B1 relay manufactured by GRS between January 1960 and December 1985 incorporating residual screw Part No. 20360-012-00 (Catalog No. P62-255) could develop the condition of concern. The condition arises from the transfer of material from the cadmium-tin plated core head to the copper-silicon residual screw, which can cause the residual screw to adhere to the core head, not allowing the armature to

release from the lower core head surface within the specified time. The GRS recommended corrective action was to clean the relays, replace the residual screw, and in some cases replace the relay cores and bracket.

In July of 1999, after B1 relay failures were reported on the signal system of Washington Metropolitan Area Transit Authority, the FRA notified the Association of American Railroads, the American Public Transit Association, and the American Short Line and Regional Railroad Association, making those associations aware of the potential safety issue and asking that they bring the matter to the attention of their members.

#### Recommended Action

Subsequent to the July 1999 industry notification, additional reports of B1 relay failures have been reported to FRA. Due to these reports FRA is issuing this Safety Advisory, to again make all users of B1 relays aware of the potential problem and its recognized solution. While FRA is not at this time requiring immediate inspection and repair or replacement of all such relays, FRA strongly recommends that railroads accelerate B1 relay inspection and testing programs so that all B1 relays have been inspected (and repaired or replaced, if necessary) as soon as possible. FRA further recommends that all inspection and testing forces be made aware of this problem and especially of the likelihood that the condition is more likely to occur in B1 relays normally in the energized position and used in high temperature on a regular basis, or in which the number of operations of the relay is less than four times per day. (See GRS Safety Notice.)

FRA notes that present railroad safety regulations at title 49 of the Code of Federal Regulations require periodic testing of each relay affecting the safety of train operations (49 CFR 236.106) and each relay affecting the proper functioning of grade crossing warning systems (49 CFR 234.263). FRA further notes that 49 CFR 236.11 and 234.207 require that when any essential component of a signal system or highway rail crossing warning system fails to perform its intended signaling function or is not in correspondence with known operating conditions, the cause shall be determined and the faulty component adjusted, repaired, or replaced without undue delay. Therefore, if the B1 relay fails to perform as intended, pursuant to §§ 236.11 and 234.207, it must be replaced.

Copies of the Safety Notice issued by GRS, will be made available through the Regional Signal & Train Control Specialist or through the Signal & Train Control Division at FRA Headquarters, at 202-493-6325.

Issued in Washington, DC on May 5, 2000.

**George Gavalla,**

*Associate Administrator for Safety.*

[FR Doc. 00-11866 Filed 5-10-00; 8:45 am]

**BILLING CODE 4910-06-P**

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 4, 2000.

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 June 12, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0805.

*Form Number:* IRS Form 5472.

*Type of Review:* Extension.

*Title:* Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business.

*Description:* Form 5472 is used to report information transactions between a U.S. corporation that is 25% foreign owned or a foreign corporation that is engaged in a U.S. trade or business and related foreign parties. The IRA uses Form 5472 to determine if inventory or other costs deducted by the U.S. or foreign corporation are correct.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 75,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—17 hr., 42 min.

Learning about the law or the form—3 hr., 5 min.

Preparing and sending the form to the IRS—3 hr., 30 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 1,821,000 hours.

*OMB Number:* 1545-1682.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Return-Free Tax Filing System Focus Group Interviews.

*Description:* As required by the IRS Restructuring and Reform Act of 1998, the IRS will be reporting to Congress annually on its progress in developing a Return-Free Tax Filing System. The purpose of these focus groups is to collect information to accurately and objectively establish a benchmark of current levels of taxpayer acceptance and potential use of a Return-Free Tax System. The focus groups would also provide the IRS with information to be used in marketing and communications efforts related to Return-Free. Such a system may eliminate the need for taxpayer-initiated filing with the IRS, even electronic filing.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 480.

*Estimated Burden Hours Per Respondent:* 2 hours, 30 minutes.

*Frequency of Response:* Other (one-time only).

*Estimated Total Reporting Burden:* 160 hours.

*OMB Number:* 1545-1684.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Pre-Filing Agreements Pilot Program.

*Description:* Notice 2000-12 describes a pilot program under which certain large business taxpayers may request examination and resolution of a specific issues relating to tax returns they expect to file between September and December, 2000. The resolution of such issues under the pilot program will be memorialized by a type of closing agreement under Code section 7121 called a pre-filing agreement.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 24.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 40 hours, 17 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 967 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 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. 00-11754 Filed 5-10-00; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8752

**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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8752, Required Payment or Refund Under Section 7519.

**DATES:** Written comments should be received on or before July 10, 2000 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Larnice Mack (202) 622-3179, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Required Payment or Refund Under Section 7519.

*OMB Number:* 1545-1181.

*Form Number:* 8752.

*Abstract:* Partnerships and S corporations use Form 8752 to compute and report the payment required under Internal Revenue Code section 7519 or to obtain a refund of net prior year payments. Such payments are required of any partnership or S corporation that has elected under Code section 444 to have a tax year other than a required tax year.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations and farms.

*Estimated Number of Respondents:* 72,000.

*Estimated Time Per Respondent:* 7 hr., 34 min.

*Estimated Total Annual Burden Hours:* 545,040.

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: May 3, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8824

**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