

30120(h), GM has petitioned for a determination that the noncompliance is inconsequential to motor vehicle safety and has filed an appropriate report pursuant to 49 CFR Part 573, "Defect and Noncompliance Reports."

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.

The hazard warning system flasher switch in the noncompliant vehicles is a pushbutton that operates as a "push-on / push-off" switch. To turn the hazard flasher lamps on, the switch is pushed down (depressed) and then released. To turn the hazard flasher lamps off, the switch is depressed a second time and then released.

S4 of FMVSS 118 specifies conditions under which power-operated windows and roof panels may be closed. The relevant portions of S4 require that either the ignition key be in the "ON", "START", or "ACCESSORY" positions (S4(a)), or, in S4(e), that activation be possible only during the interval between removal of the ignition key and opening of either front door. In the affected vehicles, it is possible for the RAP feature to be activated when the hazard flasher switch is at the bottom of travel, whether or not a key is in the ignition.

Under certain conditions, unintended or so-called "sneak circuits" may exist if the switch is being depressed and is manually held to its full extent of travel. The sneak circuits disappear when the switch is released. The presence of these sneak circuits can cause the RAP feature to be activated when the key is not in the ignition.

If activated, the RAP would remain operational for up to 20 minutes, depending on the vehicle model, or until a door handle is pulled, whichever occurs first. In some vehicles only the front door handles will deactivate the RAP, while in other models the rear door handles also will deactivate it. While the RAP is activated, it is possible to operate certain vehicle controls, including the power window and sunroof controls.

There are two methods by which RAP can be activated in these vehicles when the key has been removed from the ignition. The first requires depression of the hazard switch to the extreme bottom of travel with some lateral force applied to it. In most switches, RAP cannot be activated by this method, even intentionally by experts attempting to do so. In testing conducted by GM in relation to this condition, GM reports

that no child activated RAP by this method.

The second method to activate RAP requires the simultaneous operation of the hazard switch and the service brake. Even if left alone and unattended in a parked vehicle, an individual child would not be likely to depress the hazard switch and the brake pedal simultaneously. In testing conducted by GM the company reports that no individual child ever simultaneously operated the brake and the hazard warning switch.

GM believes that this noncompliance with FMVSS 118 is inconsequential to motor vehicle safety. Its reasoning is that a number of specific events, each of which has a low possibility of occurring, all would have to occur before an opportunity would exist in which a person could be injured by a power operated window or sunroof.

The petitioner has indicated that the noncompliance will not result in any safety, reliability or serviceability concern for the vehicle operator.

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, SW., Washington, DC, 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 6, 2000.

(49 U.S.C. 301118, 301120; delegations of authority at 49 CFR 1.50 and 501.8)

Issued on: August 1, 2000.

Stephen R. Kratzke,
Associate Administrator for Safety Performance Standards.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 28, 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 September 6, 2000 to be assured of consideration.

Financial Management Service (FMS)

OMB Number: 1510-0069.

Form Number: None.

Type of Review: Extension.

Title: Administrative Offset, Collection of Past-Due Child Support Final Rule.

Description: The Debt Collection Improvement Act of 1996 authorizes the collection of past-due child support by offset of non-tax Federal payments. Executive Order 13019 of September 28, 1996 requires Treasury to promptly develop and implement procedures necessary to implement this authority.

Respondents: State, Local or Tribal Government.

Estimated Number of Respondents: 54.

Estimated Burden Hours Per Respondent: 103 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 5,562 hours.

Clearance Officer: Juanita Holder, Financial Management Service, 3700 East West Highway, Room 144, PGP II, Hyattsville, MD 20782.

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.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 31, 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 September 6, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0087.

Form Number: IRS Forms 1040-ES, 1040-ES (NR), and 1040-ES (Espanol).
Type of Review: Revision.
Title: Estimated Tax for Individuals (1040-ES); U.S. Estimated Tax for Nonresident Alien Individuals (1040-ES (NR)); and Contribuciones Federales Estimadas Del Trabajo Por Cuenta Propia Y Sobre El Empleo de Empleados Domesticos-Puerto Rico (1040-ES (Espanol))
Description: Form 1040-ES is used by individuals (including self-employed) to make estimated tax payments if their

estimated tax due is \$500 or more. IRS uses the data to credit taxpayers' accounts and to determine if estimated tax has been properly computed and timely paid.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 14,563,250.

Estimated Burden Hours Per Respondent/Recordkeeper:

	1040-ES	1040-ES (NR)
Recordkeeping	52 min.	40 min.
Learning about the law or the form	28 min.	19 min.
Preparing the worksheets and payment vouchers	48 min.	49 min.
Copying, assembling, and sending the payment voucher to the IRS	10 min.	10 min.

	1040-ES (Espanol)
Mantener los records	7 minutos.
Aprendiendo acerca de la ley	7 minutos.
Preparando las hojas de computaciones y los "Pago-Comprobantes"	35 minutos.
Copiar, organizar y enviar los "Pago-Comprobantes" al IRS	10 minutos.

Frequency of response: Quarterly.
Estimated Total Reporting/Recordkeeping Burden: 94,589,400 hours.

OMB Number: 1545-0130.

Form Number: IRS Form 1120S, Schedule D (Form 1120S), and Schedule K-1 (Form 1120S).

Type of Review: Revision.

Title: U.S. Income Tax Return for an S Corporation (1120S); Capital Gains

and Losses and Built-In Gains (Schedule D); and Shareholder's Share of Income, Credits, Deductions, etc. (Schedule K-1)
Description: Form 1120S, Schedule D (Form 1120S), and Schedule K-1 (Form 1120S) are used by an S corporation to figure its tax liability, and income and other tax-related information to pass through to its shareholders. Schedule K-1 is used to report to shareholders their share of the corporation's income,

deductions, credits, etc. IRS uses the information to determine the correct tax for the S corporation and its shareholders.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 1,880,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1120S	63 hr., 37min.	22 hr., 13 min.	40 hr., 59 min.	4 hr., 50 min.
Schedule D (1120S)	11 hr., 0 min.	4 hr., 38 min.	9 hr., 40 min.	1 hr., 20 min.
Schedule K-1 (1120S)	16 hr., 30 min.	10 hr., 25 min.	14 hr., 52 min.	1 hr., 4 min.

Frequency of response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 477,877,810 hours.

OMB Number: 1545-0938.

Form Number: IRS Form 1120-IC-DISC, Schedule K (Form 1120-IC-DISC), and Schedule P (Form 1120-IC-DISC).

Type of Review: Revision.

Title: Interest Charge Domestic International Sales Corporation Return (1120-IC-DISC); Shareholder's Statement of IC-DISC Distributions

(Schedule K); and Intercompany Transfer Price or Commission (Schedule P).

Description: U.S. corporations that have elected to be an interest charge domestic international sales corporation (IC-DISC) file Form 1120-IC-DISC to report their income and deductions. The IC-DISC is not taxed, but IC-DISC shareholders are taxed on their share of IC-DISC income. IRS uses Form 1120-IC-DISC to check the IC-DISC's

computation of income. Schedule K (Form 1120-IC-DISC) is used to report income to shareholders; Schedule P (Form 1120-IC-DISC) is used by the IC-DISC to report its dealings with related suppliers, etc.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,200.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1120-IC-DISK	94 hr., 56 min.	19 hr., 54 min.	30 hr., 43 min.	2 h4., 25 min.

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
Schedule K	4 hr., 4 min.	18 min.	27 min.	0 min.
Schedule P	12 hr., 40 min.	1 hr., 29 min.	1 hr., 46 min.	0 min.

Frequency of response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 229,435 hours.
OMB Number: 1545-1016.
Form Number: IRS Form 8613.
Type of Review: Extension.
Title: Return of Excise Tax on Undistributed Income of Regulated Investment Companies.
Description: Form 8613 is used by regulated investment companies to compute and pay the excise tax on undistributed income imposed under 4982. IRS uses the information to verify

that the correct amount of tax has been reported.
Respondents: Business or other-profit.
Estimated Number of Respondents/Recordkeepers: 1,500.
Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—6 hr., 42 min.
 Learning about the law or the form—2 hr., 28 min.
 Preparing and sending the form to the IRS—2 hr., 42 min.
Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 17,820 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.
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