

received on or before the closing date for comments specified above will be considered by the Director of the Aircraft Certification Service before issuing the final TSO.

## Background

This is a revised TSO that sets forth minimum operational performance standards that a Terrain Awareness and Warning System (TAWS) equipment must meet to be identified with the TSO-C151b Class A, B, or C marking. This revision adds the requirements for a Class C designation.

The standards of this TSO apply to equipment intended to provide pilots and flight crews with both aural and visual alerts to aid in preventing an inadvertent controlled flight into terrain (CFIT) accident. Class A and B TAWS equipment are required by 14 CFR parts 91, 135, and 121. Class C equipment is intended for voluntary installations on aircraft not covered by the TAWS requirements in 14 CFR parts 91, 135, and 121.

## How to Obtain Copies

A copy of the proposed TSO-C151b may be obtained via the information contained in section titled "For Further Information Contact." Copies of RTCA Document No. RTCA/DO-160D, "Environmental Conditions and Test Procedures for Airborne Equipment," dated July 29, 1997, RTCA/DO-161A, Minimum Performance Standards—Airborne Ground Proximity Warning Equipment," dated May 27, 1976, RTCA/DO-200A/EURCAE ED-76, "Standards for Processing Aeronautical Data," dated September 18, 1998, and RTCA/DO-178B, "Software Considerations in Airborne Systems and Equipment Certification," dated December 1, 1992, may be purchased from RTCA, Inc. 1828 L Street, NW., Suite 815, Washington, DC 20036.

Issued in Washington, DC, on March 29, 2002.

**Nancy Lane,**

*Acting Manager, Aircraft Engineering Division, Aircraft Certification Service.*

[FR Doc. 02-8783 Filed 4-10-02; 8:45 am]

**BILLING CODE 4910-13-M**

## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA 2002-12005, Notice 1]

### International Truck and Engine Corporation, Receipt of Application for Decision of Inconsequential Noncompliance

International Truck and Engine Corporation (International) of Fort Wayne, Indiana, has determined that certain model year 2002 trucks, series 4300, 4400, 7300, and 7400, do not meet the requirements of paragraph S4.2.2 of Federal Motor Vehicle Safety Standard (FMVSS) No. 104 "Windshield Wiping and Washing Systems." Pursuant to 49 U.S.C. 30118(d) and 30120(h), International has petitioned for a decision that this 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.

International relates that the noncompliant vehicles, 15,327 trucks in the U.S. (plus 1,216 trucks in Canada not covered by this petition,) were manufactured between October 24, 2000, and October 22, 2001, and were built with a washer bottle pump circuit that included a 5-amp fuse. When performing the washer system strength test which requires that the reservoir be filled with water and frozen, the 5-amp fuse blew 250 milliseconds after the first actuation of the washer switch.

International has determined that this is noncompliant with regard to washer system strength requirements in FMVSS No. 104, paragraph S4.2.2, which states, "Each multipurpose passenger vehicle, truck, and bus shall have a windshield washing system that meets the requirements of SAE Recommended Practice J942, November 1965, except that the reference to 'the effective wipe pattern defined in SAE J903, paragraph 3.1.2' in paragraph 3.1 of SAE Recommended Practice J942 shall be deleted and 'the pattern designed by the manufacturer for the windshield wiping system on the exterior surface of the windshield glazing' shall be inserted in lieu thereof."

International does not believe that a blown fuse in the windshield washer circuit constitutes a risk to highway safety in the unique situation of frozen water in the washer reservoir.

International's test results with the 5-amp fuse in the circuit indicated conformance to all system strength requirements of SAE J942, "Passenger Car Windshield Washing Systems," including section 4.2.2(a) related to plugged nozzles, except for section 4.2.2(b), which International believes to be a very low risk of happening in an operational environment.

According to International, when operating the vehicle with the specified washer fluid for this system, the system would have a very low possibility of being frozen (in the mixed state of 47 percent, it has a freeze point of -48 degrees C). Therefore, the probability of blowing a fuse because of frozen fluid is very low.

International has had vehicles of various model types in operation for approximately 13 months before the date of the petition (December 7, 2001) with no reported field problems. Also warranty records for the washer system as of that date show a "very low incident rate" for the washer system as a whole (16 claims) compared with total vehicle population build (19,880). None of these claims relate to the failed test condition of frozen water in the washer reservoir.

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. After the Administrator has determined that the application will be granted or denied, a decision notice will be published in the **Federal Register** pursuant to the authority indicated below. Comment closing date: May 13, 2002.

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

Issued on: April 5, 2002.

**Stephen R. Kratzke,**

*Associate Administrator, for Safety Performance Standards.*

[FR Doc. 02-8791 Filed 4-10-02; 8:45 am]

**BILLING CODE 4910-59-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review; Comment Request**

April 4, 2002.

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 May 13, 2002 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0152.

*Form Number:* IRS Form 3115.

*Type of Review:* Extension.

*Title:* Application for Change in Accounting Method.

**Description:** Form 3115 is used by taxpayers who wish to change their method of computing their taxable income. The form is used by the IRS to determine if electing taxpayers have met the requirements and are able to change to the method requested.

**Respondents:** Business or other for-profit, individuals or households, not-for-profit institutions, farms.

**Estimated Number of Respondents/Recordkeepers:** 6,400.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
Form 3115 .....	20 hr., 34 min .....	3 hr., 15 min .....	4 hr., 55 min.
Schedule A .....	4 hr., 18 min .....	1 hr., 40 min .....	1 hr., 50 min.
Schedule B .....	4 hr., 46 min .....	45 min .....	2 hr., 4 min.
Schedule C .....	27 hr., 1 min .....	1 hr., 39 min .....	3 hr., 22 min.
Schedule D .....	5 hr., 1 min .....	1 hr., 59 min .....	2 hr., 9 min.

*Frequency of Response:* On occasion, Quarterly, Other (when needed).

*Estimated Total Reporting/Recordkeeping Burden:* 272,062 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411, 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.

**Mary A. Able,**  
*Departmental Reports, Management Officer.*  
[FR Doc. 02-8802 Filed 4-10-02; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review; Comment Request**

April 4, 2002.

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 May 13, 2002 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1762.

*Form Number:* IRS Form 8050.

*Type of Review:* Extension.

*Title:* Direct Deposit of Corporate Tax Refund.

**Description:** This form is used to request a deposit of a tax refund directly into an account at any U.S. bank or other financial institution.

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

**Estimated Number of Respondents/Recordkeepers:** 210,000.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Recordkeeping—1 hr., 25 min.

Learning about the law or the form—6 min.

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

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 348,600 hours.

*OMB Number:* 1545-1771.

*Revenue Procedure Number:* Revenue Procedure 2002-15.

*Type of Review:* Extension.

*Title:* Automatic Relief for Late Initial Entity Classification Elections—Check the Box.

**Description:** 26 CFR § 301.9100-1 and § 301-9100-3 provides the Internal Revenue Service with authority to grant relief for late entity classification elections. This revenue procedure provides that, in certain circumstances, taxpayers whose initial entity

classification election was filed late can obtain relief by filing Form 8832 and attaching a statement explaining that the requirements of the revenue procedure have been met.

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

**Estimated Number of Respondents:** 100.

**Estimated Burden Hours Per Respondent:** 1 hour.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 100 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411, 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.

**Mary A. Able,**  
*Departmental Reports Management Officer.*  
[FR Doc. 02-8803 Filed 4-10-02; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF VETERANS AFFAIRS****Advisory Committee on Former Prisoners of War, Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 that a meeting of the Advisory Committee on Former Prisoners of War will be held on April 22–24, 2002, at the Department of Veterans Affairs Central Office, 810 Vermont Avenue NW., Room