

permitted or not. The agency stated the following:

While there is a possibility under the new option for power windows to be operational without the driver being present in the vehicle, that possibility could arise only in rare circumstances. Further, similar possibilities exist under one of the existing options [in section S4 of FMVSS No. 118.] For example, under the new [RAP] option, a driver could get out of a vehicle, leaving the engine running, and close the door. The windows would still be operational. Then, if the driver's window were open so that he or she could reach through the open window instead of opening the door to shut the engine off, the windows would continue to be operational. Similarly, under one of the current options, power windows would be operable in the same circumstances, at least until the driver reached into the vehicle and shut off the engine.

In other words, the agency recognized that the safety measures in the standard could not prevent power windows from being enabled in all instances in which a driver or adult passenger might not be present.

After further consideration, we believe that the conditions under which RAP may be activated in the subject noncomplying GM vehicles are highly unlikely to occur and are similar to the unlikely circumstances contemplated in the final rule permitting the use of the RAP feature. We believe that it is, in fact, at least as unlikely for inadvertent RAP activation to occur in the subject noncomplying GM vehicles as it would be for RAP to be activated in a fully complying vehicle without a driver present in circumstances such as those discussed in the 1983 final rule. Furthermore, the fact the agency knowingly permitted those slight safety issues in the 1983 final rule establishes that the agency believed such issues are inconsequential. The safety issue in the noncomplying GM vehicles, being similar to the ones acknowledged in 1983, is therefore also inconsequential.

In granting this GM petition, the agency is in no way de-emphasizing the importance of the safety provisions in FMVSS No. 118. On the contrary, the agency maintains active involvement in issues relating to power window safety and has recently undertaken a study to determine the extent of non-crash motor vehicle events, especially those involving children, which result in injuries and fatalities due to motor vehicle power windows.

For the reasons expressed above, the agency has reconsidered its previous decision to deny the GM petition, published in the **Federal Register** on October 3, 2001 (66 FR 50496). Accordingly, GM's application is granted and the applicant is exempted

from providing the notification of the noncompliance as required by 49 U.S.C. 30118, and from remedying the noncompliance as required by 49 U.S.C. 30120.

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

Issued on: April 19, 2002.

**Stephen R. Kratzke,**

*Associate Administrator for Safety Performance Standards.*

[FR Doc. 02-10182 Filed 4-24-02; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34180]

#### Soo Line Railroad Company— Trackage Rights Exemption—I&M Rail Link, LLC

I&M Rail Link, LLC (I&M) has agreed to grant overhead and local trackage rights to Soo Line Railroad Company d/b/a Canadian Pacific Railway Company (CPR) over its lines located in Illinois, Iowa and Missouri as follows: between River Junction (milepost 159.0) and the I&M/Kansas City Southern Railway Joint Agency Yard, Kansas City, MO (milepost 498.8), via Marquette, Sabula, Davenport and Ottumwa, IA, and Chillicothe, MO, with access to all connections at Kansas City; and between Pingree Grove, IL (milepost 40.26), and Sabula, IA (milepost 140.8), the latter being the point of intersection between the aforementioned routes; and direct access to Ipsco Steel, Inc.'s (Ipsco) steel mill at Montpelier, IA (milepost 206.6).<sup>1</sup>

The transaction was scheduled to be consummated on or shortly after April 12, 2002.

The purpose of the trackage rights is to allow CPR to serve the Ipsco facility in Montpelier under the terms of a transportation agreement entered into by CPR, I&M and Ipsco.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it contains false or

<sup>1</sup> A redacted version of the trackage rights agreement between I&M and CPR was filed with the notice of exemption. The full version of the agreement, as required by 49 CFR 1180.6(a)(7)(ii), was concurrently filed under seal along with a motion for protective order. A protective order was served in this proceeding on April 18, 2002.

misleading information, the exemption is void *ab initio*. Petitions 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. 34180, must be filed with the Surface Transportation Board, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Diane P. Gerth, LEONARD, STREET AND DEINARD PROFESSIONAL ASSOCIATION, 150 South Fifth Street, Minneapolis, MN 55402.

Board decisions and notices are available on our Web site at "www.stb.dot.gov."

Decided: April 18, 2002.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 02-10028 Filed 4-24-02; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 18, 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 28, 2002 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1.

*Regulation Project Number:* REG-209106-89 (formerly EE-84-89) NPRM.

*Type of Review:* Extension.

*Title:* Changes With Respect to Prizes and Awards and Employee Achievement Awards.

*Description:* This regulation requires recipients of prizes and awards to maintain records to determine whether a qualifying designation has been made. The affected public are prize and award

recipients who seek to exclude the cost of a qualifying prize or award.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 5,100.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,275 hours.

*OMB Number:* 1545-1375.

*Regulation Project Number:* IA-5-92 Final.

*Type of Review:* Extension.

*Title:* Carryover of Passive Activity Losses and Credits and At Risk Losses to Bankruptcy Estates of Individuals.

*Description:* These regulations provide for a joint election to have the regulations apply to certain bankruptcy cases. In a chapter 7 case, the written consent of the trustee must be obtained. In a chapter 11 case, the election must be in the reorganization plan or in a court order.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 600,000.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 600,000 hours.

*OMB Number:* 1545-1393.

*Regulation Project Number:* EE-14-81 NPRM.

*Type of Review:* Extension.

*Title:* Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or by foreign Branches of Domestic Corporations.

*Description:* The regulation provides guidance regarding the limitations on deductions and adjustments to earnings and profits (or accumulated profits) for certain foreign deferred compensation plans. Respondents will be multinational corporations.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,250.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 508 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 634,450 hours.

*OMB Number:* 1545-1409.

*Form Number:* IRS Form 8842.

*Type of Review:* Extension.

*Title:* Election To Use Different Annualization Periods for Corporate Estimated Tax.

*Description:* Form 8842 is used by corporations (including S corporations), tax-exempt organizations subject to the unrelated business income tax, and private foundations to annual elect the use of annualization period in section 6655(e)(2)(c)(i) or (ii) for purposes of figuring the corporation's estimated tax payments under the annualized income installment method.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,700.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	1 hr., 54 min.
Learning about the law or the form.	18 min.
Preparing and sending the form to the IRS.	20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 4.335 hours.

*OMB Number:* 1545-1435.

*Regulation Project Number:* EE-5-93.

*Type of Review:* Extension.

*Title:* Electronic Filing of Form W-4.

*Description:* Information is required by the Internal Revenue Service to verify compliance with section 31.3402(f)(2)-1(g)(1), which requires submission to the Service of certain withholding exemption certificates. The affected respondents are employers that choose to make electronic filing of Forms W-4 available to their employees.

*Respondents:* Business or other for-profit, Not-for-profit institutions, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 2,000.

*Estimated Burden Hours Per Respondent:* 20 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 40,000 hours.

*OMB Number:* 1545-1477.

*Regulation Project Number:* EE-34-95 Final.

*Type of Review:* Extension.

*Title:* Notice of Significant Reduction in the Rate of Future Benefit Accrual.

*Description:* In order to protect the rights of participants in qualified pension plans, plan administrators must provide notice to plan participants and other parties, if the plan is amended in a particular manner. No government agency receives the information.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 3,000.

*Estimated Burden Hours Per*

*Respondent:* 5 hours.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 15,000 hours.

*OMB Number:* 1545-1633.

*Regulation Project Number:* REG-209121-89 Final.

*Type of Review:* Extension.

*Title:* Certain Asset Transfers to a Tax-Exempt Entity.

*Description:* The written representation requested from a tax-exempt entity in regulations section 1.337(d)-4(b)(1)(A) concerns its plans to use assets received from a taxable corporation in a taxable unrelated trade or business. The taxable corporation is not taxable on gain if the assets are used in a taxable unrelated trade or business.

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents:* 25.

*Estimated Burden Hours Per Respondent:* 5 hours.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 125 hours.

*OMB Number:* 1545-1641.

*Revenue Procedure Number:* Revenue Procedure 99-17.

*Type of Review:* Extension.

*Title:* Mark to Market Election for Commodities Dealers and Securities and Commodities Traders.

*Description:* The revenue procedure prescribes the time and manner for dealing in commodities and traders in securities or commodities to elect to use the mark-to-market method of accounting under § 475(e) or (f) of the Internal Revenue Code. The collections of information in sections 5 and 6 of this revenue procedure are required by the IRS in order to facilitate monitoring taxpayers changing accounting methods resulting from making the elections under § 475(e) or (f).

*Respondents:* Business or other for-profit.

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

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 30 minutes.

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

*Estimated Total Reporting/Recordkeeping Burden:* 500 hours.

*OMB Number:* 1545-1650.

*Regulation Project Number:* REG-208156-91 Final.

*Type of Review:* Extension.

*Title:* Accounting for Long-Term Contracts.

*Description:* The information collected in required to notify the Commissioner of a taxpayer's decision

to sever or aggregate one or more long-term contracts under the regulations. The statement is needed so the Commission can determine whether the taxpayer properly severed or aggregated its contract(s). The regulations affect any taxpayer that manufactures or constructs property under long-term contracts.

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

*Estimated Number of Respondents:* 50,000.

*Estimated Burden Hours Per*

*Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 12,500 hours.

*Clearance Officer:* Glenn Kirkland, Internal Revenue Service, Room 6411-03, 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. 02-10118 Filed 4-24-02; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Treasury Advisory Committee on Commercial Operations of the Customs Service

**AGENCY:** Departmental Offices, Treasury.

**ACTION:** Solicitation of applications for membership in the Treasury Advisory Committee on Commercial Operations of the Customs Service.

**SUMMARY:** This notice establishes criteria and procedures for the selection of members and provides public notice of the Department's intent to file a Charter for the committee's eighth two year term.

*Title:* The Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service.

*Purpose:* The purpose of the Committee is to provide advice to the Secretary of the Treasury on all matters involving the commercial operations of the U.S. Customs Service and to submit an annual report to Congress describing its operations and setting forth any recommendations. The Committee provides a critical and unique forum for distinguished representatives of diverse industry sectors to present their views and advice directly to senior Treasury and Customs officials. This is done on a regular basis in an open and candid atmosphere.

## SUPPLEMENTARY INFORMATION:

### Background

In the Omnibus Budget Reconciliation Act of 1987 (Pub. L. 100-203), Congress directed the Secretary of the Treasury to create an Advisory Committee on Commercial Operations of the Customs Service. The Committee is to consist of 20 members drawn from industry sectors affected by Customs commercial operations with balanced political party affiliations. The Committee's first two-year charter was filed on October 17, 1988 and six additional charters have been filed for two-year terms. The current charter will expire on October 6, 2002. The Treasury Department plans to file a new charter by that date, renewing the Committee for an eighth two-year term.

### Objective, Scope and Description of the Committee

The Committee's objective is to advise the Secretary of the Treasury on issues relating to the commercial operations of the Customs Service. It is expected that, during its eighth two-year term, the Committee will consider issues relating to enhanced border and cargo supply chain security, Customs modernization and automation, informed compliance and compliance assessment, account based processing, commercial enforcement and uniformity, international efforts to harmonize customs practices and procedures, strategic planning, northern border and southern border issues, and relationships with foreign Customs authorities. As directed by Congress, the Committee will be presided over by the Assistant Secretary of the Treasury for Enforcement. During the two-year charter, the Committee will meet approximately eight times (quarterly). Additional special meetings of the full Committee or a subcommittee thereof may be convened if necessary. The meetings will generally be held in the Treasury Department, Washington, DC. However, typically, one or two meetings per year are held outside of Washington at a Customs port.

The meetings are open to public observers, including the press, unless special procedures have been followed to close a meeting. During the last two-year term none of the Committee meetings have been closed.

The members shall be selected by the Secretary of the Treasury from representatives of the trade or transportation community that do business with Customs, the general public, or others who are directly affected by Customs commercial operations. In addition, members shall

represent major regions of the country, and, by statute, not more than ten members may be affiliated with the same political party. No person who is required to register under the Foreign Agents Registration Act as an agent or representative of a foreign principal may serve on this advisory committee. Members shall not be paid compensation nor shall they be considered Federal Government employees for any purpose. No per diem, transportation, or other expenses are reimbursed for the cost of the public service of attending Committee meetings at any location.

Membership on the Committee is personal to the appointee. Under the Charter, a member may not send an alternate to represent him or her at a Committee meeting. However, since Committee meetings are open to the public, another person from a member's organization may attend and observe the proceedings in a nonparticipating capacity. Regular attendance is essential; the Charter provides that a member who is absent for two consecutive meetings or two meetings in a calendar year shall lose his or her seat on the Committee. Members who are serving on the Committee during its expiring two-year term are eligible to reapply for membership provided that they are not in their second consecutive term and that they have met attendance requirements. A new application letter and updated resume are required.

### Application for Advisory Committee Appointment

Any interested person wishing to serve on the Treasury Advisory Committee on Commercial Operations of the U.S. Customs Service must provide the following:

- Statement of interest and reasons for application;
- Complete professional biography or resume;
- Political affiliation, in order to ensure balanced representation.

(Mandatory. If no party registration or allegiance exists, indicate "independent" or "unaffiliated").

In addition, applicants must state in their applications that they agree to submit to pre-appointment background and tax checks. (Mandatory). However, a national security clearance is not required for the position.

There is no prescribed format for the application. Applicants may send a letter describing their interest and qualifications and enclose a resume.

The application period for interested candidates will extend to June 17, 2002. Applications should be submitted in sufficient time to be received by the