

**DEPARTMENT OF TRANSPORTATION****National Highway Traffic Safety Administration****[Docket No. NHTSA-2002-11778; Notice 2]****Bridgestone/Firestone North American Tire, LLC, Denial of Application for Decision of Inconsequential Noncompliance**

Bridgestone/Firestone North American Tire, LLC (Firestone), a Delaware Limited Liability Company, has determined that approximately 754 30x9.50 R15 LT Widetrack Baja A/T tires produced in the LaVergne, Tennessee, plant are not in full compliance with 49 CFR 571.119, Federal Motor Vehicle Safety Standard (FMVSS) No. 119, "New pneumatic tires for vehicles other than passenger cars," and has filed an appropriate report pursuant to 49 CFR part 573, "Defect and Noncompliance Reports." Firestone has also applied to be exempted from the notification and remedy requirements of 49 U.S.C. 30118(d) and 30120(h), on the basis that the noncompliance is inconsequential to motor vehicle safety.

Notice of receipt of the application was published, with a 30-day comment period, on March 18, 2002, in the **Federal Register** (67 FR 12084). NHTSA received no comments.

During weeks 38, 39 and 40 of the year 2001, Firestone's LaVergne, Tennessee, plant produced a number of tires that fail to comply with the tire marking requirements of FMVSS 119 S6.5(d).

The markings on the noncompliant tires are:

Max Load 350 Kg at 1985 kPa cold  
Max Load 900 Lbs at 50 PSI cold

The correct markings should have been:

Max Load 900 Kg at 350 kPa cold  
Max Load 1985 Lbs at 50 PSI cold

Firestone submits that the failure of the tires to comply with FMVSS 119 S6.5 (d) should be deemed inconsequential to motor vehicle safety for the following reasons:

(1) All of the affected 30x9.50R15LT Widetrack Baja A/T tires meet all of the remaining requirements of FMVSS 119.

(2) The maximum load as stated on the tire in both English and Metric units is actually less than the actual maximum load for these tires. Therefore, it is not likely the tires would be placed in an unsafe, overload situation as a result of the marking noncompliance. In fact, if the consumer relies on the markings, the load will be significantly less than the tire is capable of carrying.

(3) While the inflation pressure is incorrect in Metric units, the English inflation units are correct. Since the English units are correct and English units are the common usage for inflation in North America, it is highly unlikely that the subject tires would be over inflated as a result of the marking noncompliance.

(4) The subject tires are correctly marked Load Range "C" and Load Index 104. By Tire and Rim Association's data, the Load Range "C" and Load Index 104 define maximum load of 1985 pounds and 900 Kgs at 50 psi and 350 kPa.

The agency believes the true measure of inconsequentiality with respect to the noncompliance with FMVSS No. 119, paragraph S6.5, is whether a consumer who relied on the incorrect information could experience a safety problem. In the case of this noncompliance, the maximum load markings are understated, making it unlikely the tires would be overloaded by consumers following the marked maximum load values. However, while the corresponding inflation pressure value is correctly marked in English units, it is overstated by over 500 percent in Metric units. While we recognize that consumers are supposed to identify the proper inflation pressure from the tire information placard, surveys have shown that some consumers rely on the maximum load markings on the tire. A consumer who relied on the Metric markings on these tires could overinflate the tires to unsafe levels, potentially resulting in personal injury or tire failure.

In consideration of the foregoing, NHTSA has decided that the applicant has not met its burden of persuasion that the noncompliance described is inconsequential to safety. Accordingly, Firestone's application is hereby denied, and the applicant must provide notification of the noncompliance, as required by 49 U.S.C. 30118. Also, Firestone must provide a cost-free remedy for the noncompliance.

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

Issued on: August 27, 2002.

**Stephen R. Kratzke,**

*Associate Administrator for Rulemaking.*

[FR Doc. 02-22320 Filed 8-30-02; 8:45 am]

**BILLING CODE 4910-59-P**

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 34242]****Union Pacific Railroad Company—Trackage Rights Exemption—The Burlington Northern and Santa Fe Railway Company**

The Burlington Northern and Santa Fe Railway Company (BNSF) has agreed to grant temporary<sup>1</sup> overhead trackage rights to Union Pacific Railroad Company (UP) over BNSF's rail lines between BNSF milepost 460.0 near Sweetwater, TX, and BNSF milepost 655.7 near Clovis, NM, a distance of approximately 221.2 miles.<sup>2</sup>

The transaction was scheduled to be consummated on August 22, 2002. The purpose of the temporary trackage rights is to allow UP to bridge its train service over BNSF lines while UP's main lines are out of service due to maintenance.

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 the notice contains false or 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. 34242, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Robert T. Opal, 1416 Dodge Street, Room 830, Omaha, NE 68179.

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

Decided: August 23, 2002.

<sup>1</sup> On August 14, 2002, UP filed a petition for exemption in STB Finance Docket No. 34242 (Sub-No. 1), *Union Pacific Railroad Company—Trackage Rights Exemption—The Burlington Northern and Santa Fe Railway Company*, wherein UP and BNSF request that the Board permit the proposed temporary overhead trackage rights arrangement described in the present proceeding to expire on or about November 23, 2002. That petition will be addressed by the Board in a separate decision.

<sup>2</sup> By amendment filed August 20, 2002, a representative of UP points out that there are several changes in milepost sequencing between Sweetwater and Clovis, which is why a subtraction of the two boundary mileposts does not yield the stated, and correct, 221.2 miles.

By the Board, David M. Konschnik,  
Director, Office of Proceedings.  
**Vernon A. Williams,**  
*Secretary.*  
[FR Doc. 02-22110 Filed 8-30-02; 8:45 am]  
**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8845

**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 8845, Indian Employment Credit.

**DATES:** Written comments should be received on or before November 4, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 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 Allan Hopkins, (202) 622-6665, or through the internet ([Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov)), Internal Revenue Service, Room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Indian Employment Credit.

*OMB Number:* 1545-1417.

*Form Number:* 8845.

*Abstract:* Under Internal Revenue Code section 45A, employers can claim an income tax credit for hiring American Indians or their spouses to work in a trade or business on an Indian reservation. Form 8845 is used by employers to claim the credit and by IRS to ensure that the credit is computed correctly.

*Current Actions:* There are no changes being made to the Form 8845 at this time.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 1,246.

*Estimated Time Per Respondent:* 11 hr., 28 min.

*Estimated Total Annual Burden Hours:* 14,292.

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: August 16, 2002.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-22379 Filed 8-30-02; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8846

**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 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.

**DATES:** Written comments should be received on or before November 4, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 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 Allan Hopkins, (202) 622-6665, or through the internet ([Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov)), Internal Revenue Service, Room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.

*OMB Number:* 1545-1414.

*Form Number:* 8846.

*Abstract:* Employers in food or beverage establishments where tipping is customary can claim an income tax credit for the amount of social security and Medicare taxes paid (employer's share) on tips employees reported, other than on tips used to meet the minimum wage requirement. Form 8846 is used by employers to claim the credit and by the IRS to verify that the credit is computed correctly.

*Current Actions:* There are no changes being made to the Form 8846 at this time.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 68,684.

*Estimated Time Per Respondent:* 8 hr., 52 min.

*Estimated Total Annual Burden Hours:* 609,228.

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