

Decision fail to comply with FMVSS No. 218.

In addition, in view of the fact that the model 02 helmet was the remedy designated by NexL to address the noncompliance of its model 01 helmet in Recall 02E-008, there is reason to believe that this remedy is inadequate to assure compliance with FMVSS No. 218, as required by 49 U.S.C. 30120(c). Therefore, in accordance with 49 U.S.C. 30120(e) and 49 CFR 557.6 and 557.7, NHTSA will conduct a public hearing to decide whether that remedy was adequate and whether to order NexL to provide a different remedy. Because of the similarity of the subject matter, this hearing will be combined with the public meeting on the Initial Decision.

Interested persons are invited to participate in this proceeding through written and/or oral presentations. Persons wishing to make oral presentations must notify Tilda Proctor, National Highway Safety Administration, Room 5321, 400 Seventh Street, SW., Washington, DC 20590, (202) 366-4759, or by fax at (202) 366-8065, before the close of business on May 7, 2003. The notifications should specify the amount of time that the presentation is expected to last. The agency will prepare a schedule of presentations. Depending upon the number of persons who wish to make oral presentations, and the anticipated length of those presentations, the agency may add an additional day or days to the meeting/hearing and may limit the length of oral presentations.

Persons who wish to file written comments should submit them to the same address, preferably no later than the beginning of the meeting/hearing on May 14, 2003. However, the agency will accept written submissions until May 28, 2003.

**Authority:** 49 U.S.C. 30118(a), (b), and 49 U.S.C. 30120(c), (e); delegations of authority at 49 CFR 1.50(a) and 49 CFR 501.8.

Issued on: April 7, 2003.

**Kenneth N. Weinstein,**

*Associate Administrator for Enforcement.*

[FR Doc. 03-8941 Filed 4-10-03; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

**[STB Finance Docket No. 34177 (Sub-No. 1)]**

#### **Iowa, Chicago & Eastern Railroad Corporation—Trackage Rights Exemption—Commuter Rail Division of Regional Transportation Authority of Northeast Illinois and Soo Line Railroad Company**

Soo Line Railroad Company, d/b/a Canadian Pacific Railway (CPR), will agree to grant overhead trackage rights<sup>1</sup> to Iowa, Chicago & Eastern Railroad Corporation (IC&E)<sup>2</sup> over: (1) A line of railroad owned by Metra, between milepost 40.3, near Pingree Grove, IL, and the connection with Belt Railway Company of Chicago (BRC) at milepost 6.6, at Cragin Junction, Chicago, IL, a distance of approximately 33.7 miles;<sup>3</sup> and (2) certain CPR-owned connecting track at Tower B-12 in Franklin Park, IL, as necessary to connect and interchange with the Indiana Harbor Belt Railroad Company at that location.

The transaction was scheduled to be consummated on April 1, 2003, the effective date of the exemption.

The purpose of the trackage rights is to allow IC&E to effectively and efficiently interchange traffic in the Chicago terminal on a permanent basis.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the

<sup>1</sup> On March 25, 2003, IC&E concurrently filed a motion for a protective order pursuant to 49 CFR 1104.14(b) for a draft Trackage Rights Agreement between IC&E and CPR. The draft Trackage Rights Agreement was submitted under seal, as Exhibit 2 to the notice of exemption. By decision served on April 4, 2003, the Board granted IC&E's motion for a protective order.

In its motion, IC&E explains that, pursuant to a separate contract between CPR and the Commuter Rail Division of the Regional Transportation Authority of Northeast Illinois, d/b/a Metra (Metra), CPR has certain rights to admit a third party to use of the subject line owned by Metra. IC&E states that CPR is admitting it to the Metra line as such a third-party user, and that the trackage rights agreement is solely between CPR and IC&E. IC&E advises that CPR's admittance of IC&E to the Metra line is with the consent of Metra.

<sup>2</sup> IC&E is a Class II rail carrier operating approximately 1400 miles of trackage in the states of Iowa, Illinois, Kansas, Missouri, Minnesota, and Wisconsin. IC&E began rail operations on July 30, 2002, after acquiring the rail lines of I&M Rail Link, LLC. See *Iowa, Chicago & Eastern Railroad Corporation—Acquisition and Operation Exemption—Lines of I&M Rail Link, LLC*, STB Finance Docket No. 34177 (STB served June 12, 2002, July 22, 2002, and Jan. 21, 2003).

<sup>3</sup> The proposed Metra trackage rights permit IC&E to connect and interchange with BRC at Cragin Junction (including the use of CPR's Galewood Yard at Cragin Junction in connection with movements to and from BRC), CPR at Bensenville Yard in Bensenville, IL, and Elgin, Joliet & Eastern Railway Company at Spaulding, IL.

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 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. 34177 (Sub-No. 1), 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 Thomas J. Litwiler, Fletcher & Sippel LLC, Two Prudential Plaza, Suite 3125, 180 North Stetson Avenue, Chicago, IL 60601-6721.

Board decisions and notices are available on our website at <http://www.stb.dot.gov>.

Decided: April 4, 2003.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 03-8843 Filed 4-10-03; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 3, 2003.

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, Pub. L. 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 12, 2003, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0817.  
*Regulation Project Number:* EE-28-78 Final.

*Type of Review:* Extension.

*Title:* Inspection of Applications for Tax Exemption and Applications for

**Determination Letters for Pension and Other Plans.**

*Description:* Internal Revenue Code (IRC) section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. IRS needs the information to comply with requests for public inspection of the above-named documents.

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

*Estimated Number of Respondents:* 42,370.

*Estimated Burden Hours per Respondent:* 12 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 8,538 hours.

*OMB Number:* 1545-1809.

*Form Number:* IRS Form 8882.

*Type of Review:* Extension.

*Title:* Credit for Employer-Provided Child Care Facilities and Services.

*Description:* Qualified employers use Form 8882 to request a credit for employer-provided child care facilities and services. Section 45F provides credit based on costs incurred by an employer in providing child care facilities and resource and referral services. The credit is 25 percent of the qualified child care expenditures plus 10 percent of the qualified child care resource and referral expenditures for the tax year, up to a maximum credit of \$150,000 per tax year.

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

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

*Estimated Burden Hours per Respondent/Recordkeeper:*

Recordkeeping—8 hr., 7 min.

Learning about the law or the form—42 min.

Preparing and sending the form to the IRS—51 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 9,680,000 hours.

*OMB Number:* 1545-1810.

*Form Number:* IRS Form 8881.

*Type of Review:* Extension.

*Title:* Credit for Small Employer Pension Plan Startup Costs.

*Description:* Qualified small employers use Form 8881 to request a credit for start up costs related to eligible retirement plans. Form 8881 implements section 45E, which provides a credit based on costs incurred by an employer in establishing or administering an eligible employer plan or for the retirement-related

education of employees with respect to the plan. The credit is 50 percent of the qualified costs for the tax year, up to a maximum credit of \$500 for the first tax year and each of the two subsequent tax years.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 100,000.

*Estimated Burden Hours per Respondent/Recordkeeper:*

Recordkeeping—7 hr., 39 min.

Learning about the law or the form—53 min.

Preparing and sending the form to the IRS—1 hr., 3 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 960,000 hours.

*OMB Number:* 1545-1815.

*Form Number:* IRS Form 5498-ESA.

*Type of Review:* Extension.

*Title:* Coverdell ESA Contribution Information.

*Description:* Form 5498-ESA is used by trustees and issuers of Coverdell Education Savings accounts to report contributions made to these accounts to beneficiaries.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 10,000.

*Estimated Burden Hours per*

*Respondent/Recordkeeper:* 7 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 18,000 hours.

*OMB Number:* 1545-1822.

*Revenue Procedure Number:* Revenue Procedure 2003-11.

*Type of Review:* Extension.

*Title:* Offshore Voluntary Compliance Initiative.

*Description:* Revenue Procedure 2003-11 describes the Offshore Voluntary Compliance Initiative, which is directed at taxpayers that have under-reported their tax liability through financial arrangements outside the United States that rely on the use of credit, debit, or charge cards (offshore credit cards) or foreign banks, financial institutions, corporations, partnerships, trusts, or other entities (offshore financial arrangements). Taxpayers that participate in the initiative and provide the information and material that their participation requires can avoid certain penalties.

*Respondents:* Individuals or households, business or other for-profit, not-for-profit institutions.

*Estimated Number of Respondents:* 2,000.

*Estimated Burden Hours per Respondent:* 50 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 100,000 hours.

*Clearance Officer:* Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports, Management Officer.*  
[FR Doc. 03-8863 Filed 4-10-03; 8:45 am]

**BILLING CODE 4830-01-P**

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

April 3, 2003.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 12, 2003 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1233.

*Regulation Project Number:* IA-14-91 Final.

*Type of Review:* Extension.

*Title:* Adjusted Current Earnings.

*Description:* This regulation affects business and other for-profit institutions. This information is required by the IRS to ensure the proper application of section 1.56(g)-1 of the regulation. It will be used to verify that taxpayers have properly elected the benefits of section 1.56(g)-1<sup>(b)</sup> of the regulation.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per Respondent:* 1 hour.

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