

of FMVSS No. 213, "Interface Profile of Tether Hook," specifies numerous dimensional limits for the tether hook, not only the overall tether hook height limit of 20 mm that is the subject of this inconsequential noncompliance application. Importantly, Detail A of Figure 11 specifies dimensional limits for the inside portion of the tether hook that actually attaches to the vehicle tether anchorage. NHTSA believes that adherence to these dimensional limits provides assurance that the tether hook will be able to be properly fastened onto the vehicle anchorage, even if the overall height of the tether hook is up to 0.39 mm greater than the 20 mm allowed in the standard. The tether hooks in question complied with these internal dimensional requirements, and NHTSA does not believe that the minor discrepancy in overall height will result in a safety problem in real-world applications.

In its application, Evenflo stated:

Although Evenflo cannot be certain of the number, we estimate that at least one hundred (100) dynamic sled tests were conducted (using the protocol set forth in FMVSS No. 213) on restraints which likely would have been equipped with tether hooks that did not meet the dimensional requirements of S5.9(b) and Figure 11. In none of these tests did the tether hook malfunction or improperly perform in any manner. Evenflo is confident that the non-compliance has no adverse impact of the dynamic performance of the child restraints.

As noted earlier, NHTSA has determined that the magnitude of the noncompliance is so small that it will not adversely affect a consumer's ability to use (attach/detach) his/her tether. Similarly, and as demonstrated by the lack of test failures observed by Evenflo during dynamic testing conducted using tether hooks that exceed the maximum height requirement, NHTSA does not believe that the additional fraction of a millimeter in overall tether anchorage height will result in any perceptible negative affect on the performance of the child restraint in a crash scenario.

For these reasons, the agency has decided that Evenflo has met its burden of persuasion that the noncompliance at issue is inconsequential to safety and its application is granted. Accordingly, Evenflo is hereby exempted from the notification and remedy provisions of 49 U.S.C. 30118 and 30120.

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

Issued on: June 24, 2004.

**Roger A. Saul,**

*Director, Office of Crashworthiness Standards.*

[FR Doc. 04-14873 Filed 6-29-04; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

#### Release of Waybill Data

The Surface Transportation Board has received a request from Washington State University (WB968-6/8/04), for permission to use certain data from the Board's Carload Waybill Samples. A copy of the request may be obtained from the Office of Economics, Environmental Analysis, and Administration.

The waybill sample contains confidential railroad and shipper data; therefore, if any parties object to these requests, they should file their objections with the Director of the Board's Office of Economics, Environmental Analysis, and Administration within 14 calendar days of the date of this notice. The rules for release of waybill data are codified at 49 CFR 1244.9.

*Contact:* Mac Frampton, (202) 565-1541.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 04-14816 Filed 6-29-04; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 24, 2004.

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, 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 July 30, 2004 to be assured of consideration. The TRIP forms can be reviewed at <http://www.treas.gov/trip>.

## Departmental Offices/Terrorism Risk Insurance Program (TRIP)

*OMB Number:* New.

*Form Numbers:* TRIP 01 and TRIP 02.

*Type of Review:* New collection.

*Title:* Terrorism Risk Insurance Program Loss Reporting.

*Description:* Information collection made necessary by the Terrorism Risk Insurance Act of 2002 and Treasury implementing regulations to pay Federal share to commercial property and casualty insurers for terrorism losses.

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

*Estimated Number of Respondents/Recordkeepers:* 100.

*Estimated Burden Hours per Respondent/Recordkeeper:* 28 hours, 45 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 4,200 hours.

*Clearance Officer:* Lois K. Holland, (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

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

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-14794 Filed 6-29-04; 8:45 am]

**BILLING CODE 4811-16-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1023

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

**DATES:** Written comments should be received on or before August 30, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. 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 Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

*OMB Number:* 1545-0056.

*Form Numbers:* 1023.

*Abstract:* Form 1023 is filed by applicants seeking Federal income tax exemption as organizations described in section 501(c)(3) of the Internal Revenue Code. IRS uses the information to determine if the applicant is exempt and whether the applicant is a private foundation.

*Current Actions:* Form 1023 is being redesigned by IRS to reduce taxpayer burden by ensuring that all information needed to make an accurate determination is available to the IRS when the application is filed, and by improving the taxpayer's understanding of the requirements for receiving tax-exempt status under section 501(c)(3).

Form 872-C is being obsoleted because the information will appear on Form 1023.

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

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 29,409.

*Estimated Time Per Respondent:* 103 hours, 7 minutes.

*Estimated Total Annual Burden Hours:* 3,032,916.

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: June 23, 2004.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-14863 Filed 6-29-04; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

[REG-246256-96]

**Proposed Collection; Comment Request for Regulation Project**

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-246256-96 (TD 8978), Excise Taxes on Excess Benefit Transactions (§ 53.4958-6).

**DATES:** Written comments should be received on or before August 30, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. 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 regulation should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington,

DC 20224, or at (202) 622-3945, or through the Internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Excise Taxes on Excess Benefit Transactions.

*OMB Number:* 1545-1623.

*Regulation Project Number:* REG-246256-96.

*Abstract:* This regulation relates to the excise taxes on excess benefit transactions under section 4958 of the Internal Revenue Code and affects certain tax-exempt organizations described in Code sections 501(c)(3) and (4). The collection of information entails obtaining and relying on appropriate comparability data and documenting the basis of an organization's determination that compensation is reasonable, or a property transfer (or transfer of the right to use property) a fair market value.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 150,427.

*Estimated Time Per Respondent:* 6 hours., 3 minutes.

*Estimated Total Annual Burden Hours:* 910,083.

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