

grantees on a reimbursement basis. FRA anticipates awarding grants to multiple eligible participants. FRA may choose to award a grant or grants within the available funds in any amount. Funding made available through grants provided under this program, together with funding from other sources that is committed by a grantee as part of a grant agreement, must be sufficient to complete the funded project and achieve the anticipated rehabilitation and repairs to Class II and Class III railroads. FRA will be publishing a second Notice of Funding Availability shortly and will begin accepting grant applications 10 days after publication of this second Notice of Funding Availability in the **Federal Register**. Please see this Notice for further information.

*Form Number(s):* SF-424.

*Annual Estimated Burden Hours:* 4,875 hours.

*Addressee:* Send comments regarding this information collection to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 Seventeenth Street, NW., Washington, DC 20503, *Attention:* FRA Desk Officer. Comments may also be sent via e-mail to OMB at the following address: [oir\\_submissions@omb.eop.gov](mailto:oir_submissions@omb.eop.gov).

*Comments are invited on the following:* Whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; the accuracy of the Department's estimate of the burden of the proposed information collection; ways to enhance the quality, utility, and clarity of the information to be collected; and ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology.

A comment to OMB is best assured of having its full effect if OMB receives it within 30 days of publication of this notice in the **Federal Register**.

**Authority:** 44 U.S.C. 3501-3520.

Issued in Washington, DC, on September 16, 2009.

**Donna Alwine,**

*Acting Director, Office of Financial Management, Federal Railroad Administration.*

[FR Doc. E9-22940 Filed 9-22-09; 8:45 am]

**BILLING CODE 4910-06-P**

## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA-2009-0160]

#### Public Hearing To Determine Whether Transportation Collaborative, Inc. (TCI) Has Met Notification and Remedy Requirements

**AGENCY:** National Highway Traffic Safety Administration (NHTSA), DOT.

**ACTION:** Notice of public hearing.

**SUMMARY:** NHTSA will hold a public hearing to gather information on whether Transportation Collaborative, Inc. of Warwick, New York, ("TCI") has reasonably met its obligations under the National Traffic and Motor Vehicle Safety Act, as amended, to notify owners, purchasers, and dealers and/or remedy failures to comply with federal motor-vehicle safety standards (FMVSS) or defects related to motor vehicle safety in fifteen (15) recalls involving vehicles built by U.S. Bus, Inc. of Suffern, New York ("U.S. Bus"). The proceeding may result in the issuance of an order directing TCI to provide proper notification and/or an effective remedy in one or more of the recalls.

**DATES:** The public hearing will be held beginning at 10 a.m. on Friday, October 23, 2009 in Room 4 of the D.O.T. Conference Center, located at 1200 New Jersey Ave., SE., Washington, DC 20590. NHTSA recommends that all persons attending the hearing arrive at least 45 minutes early in order to facilitate entry into the Conference Center. If you wish to attend or speak at the hearing, you must register in advance no later than Tuesday, October 20, 2009, by following the instructions in the PROCEDURAL MATTERS section of this notice. NHTSA will consider late registrants to the extent time and space allows, but NHTSA cannot ensure that late registrants will be able to attend or speak at the hearing. To ensure that NHTSA has an opportunity to consider comments, NHTSA must receive written comments by Tuesday, October 20, 2009.

**ADDRESSES:** You may submit comments to the docket number identified in the heading of this document by any of the following methods:

- *Federal eRulemaking Portal:* go to <http://www.regulations.gov>. Follow the online instructions for submitting comments.

- *Mail:* Docket Management Facility, M-30, U.S. Department of Transportation, West Building, Ground Floor, Rm. W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.

- *Hand Delivery or Courier:* West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., between 9 am and 5 pm Eastern Time, Monday through Friday, except Federal holidays.

- *Fax:* (202) 493-2251.

Regardless of how you submit your comments, you should mention the docket number of this document.

You may call the Docket at 202-366-9324.

Note that all comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided.

#### FOR FURTHER INFORMATION CONTACT:

Zachary Dunlap, Office of Chief Counsel, National Highway Traffic Safety Administration, 1200 New Jersey Avenue, SE., Washington, DC 20590; (202) 366-5263. Information related to the recalls is available through NHTSA's Web site: <http://www.safercar.gov>.

**SUPPLEMENTARY INFORMATION:** Pursuant to 49 U.S.C. 30118(e), 30120(e), and 49 CFR 557.7, NHTSA's Administrator has decided that it is necessary to schedule a public hearing to determine whether TCI reasonably met notification and remedy requirements for noncompliant and defective vehicles manufactured by U.S. Bus. TCI purchased U.S. Bus' assets in an asset sale on or about November 1, 2007. Prior to this sale, U.S. Bus filed at least fifteen (15) reports with NHTSA that vehicles it manufactured failed to comply with applicable FMVSS or contained safety defects. Since the date of the asset sale, neither U.S. Bus nor TCI have taken any actions to remedy the defects and noncompliances. According to current and former U.S. Bus officials, U.S. Bus ceased operations on or about October 31, 2007 and no longer manufactures buses. TCI and U.S. Bus have continuity of ownership, management, personnel, assets, and general business operations. Based on available information, the shareholders of both U.S. Bus and TCI—Debra Bess Deutsch-Corr, Steven Marksohn, Jerome B. Marksohn, Bart Marksohn, and Helena Marksohn—are the same.

#### A. Requirements Applicable to Recalls:

If a manufacturer of a motor vehicle learns that a vehicle contains a defect and determines that the defect relates to motor-vehicle safety, or determines that the vehicle does not comply with an applicable motor vehicle safety standard, the manufacturer shall notify the Secretary of Transportation and the owners, purchasers, and dealers of the vehicle. 49 U.S.C. 30118(c). Notification shall be given within a reasonable time after the manufacturer first decides that a safety-related defect or non-

49 U.S.C. 30120(c)(2). After filing a notification with the Secretary that a vehicle contains a defect or does not comply with an applicable motor vehicle safety standard, the manufacturer shall file a copy of the manufacturer's remedy program. 49 U.S.C. 30120(d). The manufacturer is required to file quarterly reports that include information about the implementation of the remedy plan. 49 U.S.C. 30120(d). The Secretary's authority has been delegated to NHTSA. 49 CFR 1.50(a).

### **1. Defect and Noncompliance Information Report**

49 CFR 573.6 specifies the information the manufacturer must include in its Defect and Noncompliance Information Report, commonly referred to as a Part 573 report, which notifies NHTSA of the existence of a noncompliance with a FMVSS or a defect that relates to motor vehicle safety. The manufacturer is required to report the estimated date on which it will begin sending notifications to owners and to dealers that there is a noncompliance or safety-related defect and that a remedy without charge will be available to owners, and the estimated date(s) on which it will complete such notifications. The manufacturer is to describe its program for remedying the defect or non-compliance. If a manufacturer subsequently becomes aware that either the beginning or the completion dates reported to the agency for any of the notifications will be delayed by more than two weeks, it shall promptly advise the agency of the delay and the reasons therefor, and furnish a revised estimate.

### **2. Notification**

Under 49 CFR 577.5, the manufacturer of motor vehicles is required to provide notice to owners and dealers when it determines that any motor vehicle contains a noncompliance with a FMVSS or a defect that relates to motor vehicle safety. The proposed owner notification letter must be submitted to NHTSA's Recall Management Division no fewer than five Federal Government business days before the manufacturer intends to begin mailing it to owners.

This section also states the substantive requirements for the body of the notice. In summary, it must include a statement of measures to be taken to remedy the problem, without charge. Also to be included is the earliest date on which the defect or noncompliance will be remedied without charge. In the case of remedy by repair, this date shall be the earliest date on which the

manufacturer reasonably expects that dealers or other service facilities will receive necessary parts and instructions.

### **3. Time and Manner of Notification**

49 CFR 577.7 requires the manufacturer to furnish the notification required by 49 CFR 577.5 to owners and dealers within a reasonable time after the manufacturer first decides that a noncompliance or defect that relates to motor vehicle safety exists.

### **4. Quarterly Reports**

49 CFR 573.7 requires that each manufacturer who is conducting a noncompliance or defect notification campaign to submit on a quarterly basis, a report to NHTSA containing certain information. Included in this report is NHTSA's notification campaign number, the date notification began and was completed, and the number of vehicles or items of equipment involved in the notification campaign. The manufacturer must provide the number of vehicles and equipment items which have been inspected and repaired, the number of vehicles and equipment items inspected and determined not to need repair, and the number of vehicles or items of equipment determined to be unreachable for inspection for any reason. Finally, the number of vehicles or items or equipment in each category shall be specified.

This information must be included in a quarterly report with respect to each notification campaign, for each of six consecutive quarters beginning with the quarter in which the campaign was initiated (i.e., the date of initial mailing of the defect or noncompliance notification to owners) or corrective action has been completed on all defective or non-complying vehicles or items of replacement equipment involved in the campaign, whichever occurs first.

### **5. Requirement To Provide a Free Remedy**

After notice is given, a manufacturer "shall remedy the defect or noncompliance without charge when the vehicle or equipment is presented for remedy." 49 U.S.C. 30120(a)(1). A manufacturer can remedy one of three ways: by repairing the vehicle; by replacing the vehicle with an identical or reasonably equivalent vehicle; or, by refunding the purchase price, less a reasonable allowance for depreciation. 49 U.S.C. 30120(a)(1)(A).

### **6. Public Hearing**

As provided by 49 U.S.C. 30118(e), 30120(e), and 49 CFR 557.7, NHTSA's Administrator can conduct a hearing to

decide whether a manufacturer has reasonably met its notification requirements or remedy requirements. If the Administrator determines that the manufacturer has not reasonably met his obligation to notify owners, purchasers, and dealers of a safety-related defect or failure to comply with a FMVSS or to remedy such defect or failure to comply, he can order the manufacturer to take specified action to comply with the manufacturer's obligation. In addition, the Administrator may take any action authorized by the Act. 49 U.S.C. 30118(e), 30120(e), and 49 CFR 557.8.

#### *A. U.S. Bus and TCI*

U.S. Bus is a New York corporation that formerly manufactured buses. From 2001 to 2007, U.S. Bus filed twenty-one (21) defect and noncompliance information reports ("Part 573 Report") with NHTSA pursuant to 49 CFR 573.6. A number of the recall campaigns initiated by U.S. Bus have not been completed. In some, owners, purchasers, and dealers have not been provided notice. In a larger number of recalls, many buses have not been repaired. By mid 2007, U.S. Bus had committed to completing a number of recall and remedy campaigns that would require substantial repairs. Around November 1, 2007, U.S. Bus notified the Agency that it sold its assets to another corporation, TCI. TCI is a New York corporation that manufactures buses, and does business under the name, TransTech Bus or Trans-Tech Bus. The asset sale between TCI and U.S. Bus occurred on or about November 1, 2007. After the sale, NHTSA served Special Orders requesting information about the outstanding recalls, the asset sale and the ownership, activities, and management of both companies from TCI, U.S. Bus, and their management. After reviewing this information, NHTSA has tentatively concluded that TCI, as the successor of U.S. Bus, is legally responsible for completing the notification or remedy campaigns for the outstanding U.S. Bus recalls.

#### *B. Affected Recalls*

Fifteen (15) noncompliance or defect recalls initiated by U.S. Bus remain incomplete. A list of the incomplete recalls is listed below.

- NHTSA Recalls No. 01V-234 and 01V-235: Recall of 474 vehicles whose seat back impact barriers failed to meet the strength requirements of FMVSS No. 222, school bus passenger seating and crash protection, increasing the risk of occupant injury in a crash. U.S. Bus reported that all owners had been

notified and 216 vehicles had been repaired.

- NHTSA Recall No. 01V-281: Recall of 188 Model Year ("MY") 1998 through 2001 Sturdibus vehicles that failed to comply with the body joint strength requirements of FMVSS No. 221, school bus body joint strength, increasing the risk that the vehicle body panels might separate in a crash. As of U.S. Bus' last official filing with NHTSA in October 2007, U.S. Bus reported that all owners had been notified but none of the vehicles had been remedied. In a subsequent response from U.S. Bus, listed as being updated on November 19, 2007, U.S. Bus reported that there were 171 affected vehicles, 165 of which had been notified, and 74 had been inspected and remedied. U.S. Bus also stated that "[t]his recall is superceded [sic] by Recall Number: 05V-375 Body Joint Strength," which is inaccurate.

- NHTSA Recall No. 05V-255: Recall of 172 MY 2004 and 2005 model year Sturdibus and Universe vehicles whose seat back impact barriers failed to meet the strength requirements of FMVSS No. 222, school bus passenger seating and crash protection, increasing the risk of occupant injury in a crash. As of August 2007, U.S. Bus reported that it had notified all owners of these vehicles but had not performed any repairs to remedy the condition cited in the recall. In a subsequent response from U.S. Bus, listed as being updated on November 19, 2007, U.S. Bus reported that 154 affected owners were notified, customer notification was complete, and that repairs were started. U.S. Bus reported that it did not know how many parts shipments were sent. U.S. Bus also reported that Norco Industries would be conducting the recall.

- NHTSA Recall No. 05V-257: Recall of 200 MY 2005 Sturdibus vehicles whose windows failed to meet the retention requirements of FMVSS 217, bus emergency exits and window retention and release, increasing the risk that passengers could be ejected in a crash. As of August 2007, U.S. Bus reported that there were 137 affected vehicles, all owners had been notified and provided with repair kits. However, it also reported that only 24 vehicles were known to have actually been repaired. In a subsequent response from U.S. Bus, listed as being updated on November 19, 2007, U.S. Bus reported that owners of 134 of the 137 affected vehicles had been notified, and 44 vehicles had been inspected and remedied. U.S. Bus reported 134 "remedy parts kits shipped."

- NHTSA Recall No. 05V-336: Recall of 38 vehicles equipped with stop arms that may fail to extend in cold weather

conditions. As of April 2007, U.S. Bus reported that it had no information on notification or remedy of this defect and contended that the manufacturer of the stop arm was providing notice and remedy. In a subsequent response from U.S. Bus, listed as being updated on November 19, 2007, U.S. Bus reported that the notification was "complete," and that Specialty Manufacturing, which made the stop arms, was determining the recall status.

- NHTSA Recall No. 05V-375: Recall of 137 MY 2005 Sturdibus HD vehicles with body joints that failed to meet the strength requirements of FMVSS No. 221, school bus body joint strength, increasing the risk that body panels might separate in a crash. As of August 2007, U.S. Bus reported that all owners had been notified, provided with repair kits, and 24 vehicles had been repaired. In a subsequent response from U.S. Bus, listed as being updated on November 19, 2007, U.S. Bus reported that owners of the 134 of the 137 affected vehicles had been notified, and 44 vehicles had been inspected and remedied. U.S. Bus also noted that "[p]arts for Recall 01V-281 are to be shipped as part of this recall."

- NHTSA Recall No. 06V-416: Recall of 4019 MY 1998-2006 Universe and Sturdibus vehicles manufactured with a mirror use label applied in a position where it cannot be seen by a seated driver as required by FMVSS No. 111, rearview mirrors. As of its last report to NHTSA in October 2007, U.S. Bus identified 3694 affected owners and inspected and remedied 1510 vehicles. In a subsequent response from U.S. Bus, listed as being updated on November 19, 2007, U.S. Bus reported that owners of 3694 of the 4019 affected vehicles had been notified, and 2025 vehicles had been inspected and remedied.

- NHTSA Recall No. 06V-443: Recall of 96 MY 2000-2006 Sturdibus vehicles built with seat back barriers that did not match the contour of the seats on which they were installed, as required by FMVSS No. 222, school bus passenger seating and crash protection, increasing the risk that occupants might be injured in a crash. U.S. Bus reported notifying all owners of this recall and reported shipping repair kits to these owners. In a subsequent response from U.S. Bus, listed as being updated on November 19, 2007, U.S. Bus reported that 96 remedy parts kits were shipped and 5 vehicles were repaired. However, in the same document, U.S. Bus reported that the parts are available for shipping.

- NHTSA Recall No. 07V-056: Recall of 122 MY 2005-2006 Universe and Sturdibus vehicles manufactured without the tire and loading label

required by FMVSS No. 110, tire selection and rims for motor vehicles with a GVWR of 4,536 kilograms (10,000 pounds) or less, or with the label applied incorrectly, increasing the risk that tires might be overloaded or improperly inflated. U.S. Bus reported that all owners of the affected vehicles were notified of this noncompliance and 25 of those vehicles had been remedied. In a subsequent response from U.S. Bus, listed as being updated on November 19, 2007, U.S. Bus reported that there were 129 affected vehicles. U.S. Bus also reported mailing 129 notifications on October 27, 2007, and that 25 vehicles had been reported to be remedied with repairs "currently on-going and in-process."

- NHTSA Recall No. 07V-069: Recall of 38 vehicles built between 2003 and January 2007 equipped with 3-passenger C.E. White Student Safety Seats. The buses have seat attachments that do not meet the attachment strength requirements of FMVSS No. 210, seat belt assembly anchorages. U.S. Bus reported to NHTSA that it notified owners of this recall in May 2007, but the number of owners who were sent these notices and the number of vehicles that were remedied is presently unknown to NHTSA. In a subsequent response from U.S. Bus, listed as being updated November 19, 2007, U.S. Bus reported that there were 38 affected vehicles, and that it had not sent notifications to owners. U.S. Bus also reported that the "[f]inal [r]emedy for this recall has not been finalized."

- NHTSA Recall 07V-155: Recall of 106 MY 2000-2006 Sturdibus, Sturdivan, and Universe vehicles equipped with Freedman Family Seats. The buses have seat attachments and seat spacing that does not meet the requirements of FMVSS No. 210, seat belt assembly anchorages, and FMVSS No. 222, school bus passenger seating and crash protection. U.S. Bus and TCI have not notified any owners of these vehicles of this non-compliance and have not remedied any of the vehicles involved. In a subsequent response from U.S. Bus, listed as being updated on November 19, 2007, U.S. Bus reported that the repair procedure was being written, and that it intended to file a revised 573 Notice.

- NHTSA Recall 07V-167: Recall of 25 MY 2006 U.S. Bus Sturdibus and Universe buses manufactured between January 6, 2006 and September 6, 2006 with a Ricon lift. The inner barrier interlock switch system in the lift baseplate could fail to detect the presence of a passenger. A wheelchair could tip backwards onto the lift platform. In U.S. Bus' response, listed as

being updated on November 19, 2007, U.S. Bus reported that the recall was complete and that notifications were mailed on May 1, 2007. This report is the only report NHTSA received from U.S. Bus in regard to this recall.

- NHTSA Recall 07V-223: Recall of 89 MY 2006-2007 model year Sturdibus and Universe handicap accessible buses with a wheelchair lift interlock module that may not lock the vehicle in park if the lift is operated with low battery voltage. U.S. Bus and TCI have not notified any owners of these vehicles of this non-compliance and have not remedied any of the vehicles involved.

- NHTSA Recall 07V-493: Recall of 137 MY 2007 US Bus Sturdibus School or Activity buses built on the GMT 610 Chevrolet Express Chassis, manufactured between September 1, 2006 and September 30, 2007. The buses failed to conform with FMVSS No. 108, lamps, reflected devices, and associated equipment. When the brakes are applied, the stop lamps will illuminate. When the brake pedal is released, the stop lamps are no longer illuminated but the rear brakes may still be applied. The brake may release after a few seconds or after the next firm brake pedal application. GM Dealers will reprogram the anti-lock brake system module. GM's recall began on October 17, 2007. In U.S. Bus' response, listed as being updated on November 19, 2007, U.S. Bus reported that information from GM had been collected and contact information for end users was being researched. U.S. Bus did not send out notifications.

NHTSA will conduct the public hearing to determine whether TCI reasonably met its obligations under the notification requirements of 49 U.S.C. 30118-30119 and the remedy requirements of 49 U.S.C. 30120. In the event NHTSA determines that TCI is obligated to complete the notification and/or remedy campaigns, it will order TCI to take actions to provide proper notification and/or effective remedies.

*Procedural Matters:* Interested persons are invited to participate in this proceeding through written and/or oral presentations. Persons wishing to make oral presentations must notify Carla Taylor, National Highway Traffic Safety Administration, W41-202, 1200 New Jersey Avenue, SE., Washington, DC 20590; *Telephone:* (202) 366-5263, or by fax at (202) 366-3820, before the close of business on Tuesday, October 20, 2009. The notifications should specify the amount of time that the presentation is expected to last, and shall include the presenter's name, organizational affiliation, phone number, and e-mail address. 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 hearing and may limit the length of oral presentations.

The hearing will be held at a site accessible to individuals with disabilities. Individuals who require accommodations, such as sign language interpreters, should contact Mr. Zachary Dunlap using the contact information in the **FOR FURTHER INFORMATION CONTACT** section above no later than Friday, October 9, 2009. A transcript of the hearing and information received by NHTSA at the hearing will be placed in the docket for this notice at a later date.

Persons who wish to file written comments should submit them so that they are received by NHTSA no later than Tuesday, October 20, 2009. Instructions on how to submit written comments to the docket is located under the **ADDRESSES** section of this notice.

**Authority:** 49 U.S.C. 30118(e), 30120 (e); 49 CFR 557.7; delegations of authority at 49 CFR 1.50(a), 49 CFR 501.4(a)(3), and 49 CFR 501.8.

Issued: September 18, 2009.

**Ronald L. Medford,**

*Acting Deputy Administrator.*

[FR Doc. E9-22954 Filed 9-22-09; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### Air Traffic Procedures Advisory Committee

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**SUMMARY:** The FAA published a meeting notice on September 10, 2009 (74 FR 46655) advising the public that a meeting of the Federal Aviation Air Traffic Procedures Advisory Committee would be held on October 6, 2009. This notice adds an additional meeting date of Wednesday, October 7, 2009 from 8 a.m. to 5 p.m.

**DATES:** The meeting will be held Tuesday, October 6th, 2009, from 8 a.m. to 5 p.m., and Wednesday, October 7th, 2009, from 8 a.m. to 5 p.m.

**FOR FURTHER INFORMATION CONTACT:** Mr. Richard Jehlen, Executive Director, ATP AC, System Operations and Safety, 800 Independence Avenue, SW., Washington, DC 20591, telephone (202) 493-4527.

Issued in Washington, DC, on September 17, 2009.

**Richard Jehlen,**

*Executive Director, Air Traffic Procedures Advisory Committee.*

[FR Doc. E9-22957 Filed 9-22-09; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 17, 2009.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 October 23, 2009 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0260.

*Type of Review:* Extension.

*Form:* 706-CE.

*Title:* Certificate of Payment of Foreign Death Tax.

*Description:* Form 706-CE is used by the executors of estates to certify that foreign death taxes have been paid so that the estate may claim the foreign death tax credit allowed by IRS section 2014. The information is used by IRS to verify that the proper tax credit has been claimed.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 3,870 hours.

*OMB Number:* 1545-1535.

*Type of Review:* Extension.

*Title:* Revenue Procedure 97-19 Timely Mailing Treated as Timely Filing.

*Description:* Revenue Procedure 97-19 provides the criteria that will be used by the IRS to determine whether a private delivery service qualifies as a designated Private Delivery Service under section 7502 of the Internal Revenue Code.

*Respondents:* Businesses or other for-profits.