

**ADDRESSES:** Comments must refer to the docket and notice numbers cited at the beginning of this notice and be submitted to Docket Management, Room PL-401, 400 Seventh Street, SW, Washington, DC 20590. Please identify the proposed collection of information for which a comment is provided, by referencing its OMB clearance number. It is requested, but not required, that 1 original plus 2 copies of the comments be provided. The Docket Section is open on weekdays from 10 am to 5 pm.

**FOR FURTHER INFORMATION CONTACT:** Complete copies of each request for collection of information may be obtained at no charge from Deborah Mazyck, NHTSA, 400 Seventh Street, SW, Room 5320, NPS-32, Washington, DC 20590. Ms. Mazyck's telephone number is (202) 366-0846. Please identify the relevant collection of information by referring to its OMB clearance number.

**SUPPLEMENTARY INFORMATION:** Under the Paperwork Reduction Act of 1995, before an agency submits a proposed collection of information to OMB for approval, it must publish a document in the **Federal Register** providing a 60-day comment period and otherwise consult with members of the public and affected agencies concerning each proposed collection of information. The OMB has promulgated regulations describing what must be included in such a document. Under OMB's regulations (at 5 CFR 1320.8(d)), an agency must ask for public comment on the following:

(i) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

(ii) The accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(iii) How to enhance the quality, utility, and clarity of the information to be collected; and

(iv) How to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

In compliance with these requirements, NHTSA asks public comment on the following proposed collection of information:

**Insurer Reporting Requirement for 49 CFR Part 544**

*Type of Request:* Reinstatement of clearance.

*OMB Clearance Number:* 2127-0547.

*Form Number:* This collection of information uses no standard forms.

*Requested Expiration Date of Approval:* Three years from date of approval.

*Summary of the Collection of Information:* The Motor Vehicle Theft Law Enforcement Act of 1984 was amended by the Anti Car Theft Act (ACTA) of 1992 (Pub. L. 102-519) which mandated this information collection. One component of the comprehensive theft prevention package required the Secretary of Transportation (delegated to the National Highway Traffic Safety Administration (NHTSA)) to promulgate a theft prevention standard to provide for the identification of certain motor vehicles and their major replacement parts to impede motor vehicle theft. Section 615 of the ACTA requires insurance companies and rental/leasing companies to provide information to NHTSA on comprehensive insurance premiums which address motor vehicle theft.

*Description of the need for the information and proposed use of the information:* The insurer's report will be submitted by motor vehicle insurance companies and rental/leasing companies on an annual basis to NHTSA. All rental/leasing companies (which have a fleet of 50,000 or more units in its fleet and are not covered by theft insurance policies issued by motor vehicle insurers) are bound to comply. Specific motor vehicle insurance companies and subject rental and leasing companies are listed in Appendices A, B, and C of Part 544. These reports are required to be submitted in a specified format as shown in Parts 544.5 and 544.6, giving requirements and contents of the report.

The information will be used by NHTSA in exercising its statutory authority to help reduce comprehensive insurance premiums charged by insurers of motor vehicles due to motor vehicle thefts. The report will also show the rate of theft and recoveries of stolen vehicles that they insure by type and other categories.

Without this information, the agency cannot adequately assess the effectiveness of the ACTA as directed by Congress.

*Description of the Likely Respondents (Including Estimated Number, and Proposed Frequency of Response to the Collection of Information):* The respondents are specific vehicle insurance companies, and rental/leasing companies (which have a fleet size of 50,000 or more and are not covered by theft insurance policies issued by motor

vehicle insurers). The agency estimates the number of respondents to total 30 vehicle insurance companies and 13 rental/leasing companies. The frequency of response to the collection of information is determined by the number of specific motor vehicle insurance companies, and rental/leasing companies listed in Appendices A, B, and C of Part 544. The lists are updated annually.

*Estimate of the Total Annual Reporting and Recordkeeping Burden Resulting from the Collection of Information:* The agency estimates that the reporting burden for this year will be \$1,168,090 for 30 insurance companies and \$99,840 for approximately 17 rental/leasing companies with a fleet size of 50,000 or more. The reporting burden is based on claim adjusters' salaries, clerical and technical expenses, and labor costs.

**Authority:** 440 U.S.C. 3506(c); delegation of authority at 49 CFR 1.50.

Issued: March 15, 2000.

**Stephen R. Kratzke,**

*Acting Associate Administrator for Safety Performance Standards.*

[FR Doc. 00-6820 Filed 3-17-00; 8:45 am]

**BILLING CODE 4910-59-P**

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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

March 8, 2000.

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 April 19, 2000, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0202.

*Form Number:* IRS Forms 5310 and 6088.

*Type of Review:* Revision.

*Title:* Application for Determination Upon Termination (5310); and Distributable Benefits from Employee Pension Benefit Plans (6088).

*Description:* Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. IRS uses the data on Forms 5310 and 6088 to

determine whether a plan still qualifies and whether there is any discrimination in benefits.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 30,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form 5310	Form 6088
Recordkeeping .....	48 hr., 47 min. ....	6 hr., 28 min.
Learning about the law or the form .....	5 hr., 31 min. ....	1 hr., 12 min.
Preparing, copying, assembling and sending the form to the IRS .....	12 hr., 33 min. ....	1 hr., 21 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/*

*Recordkeeping Burden:* 1,138,050 hours.

*OMB Number:* 1545-0957.

*Form Number:* IRS Form 8508.

*Type of Review:* Extension.

*Title:* Request for Waiver From Filing Information Returns on Magnetic Media.

*Description:* Certain filers of information returns are required by law to file on magnetic media. In some instances, waivers from this requirement are necessary and justified. Form 8508 is submitted by the filer and provides information on which IRS will base its waiver determination.

*Respondents:* Business or other for-profit, not-for-profit institution, farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per Respondent:* 45 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 750.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 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.*

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**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

March 13, 2000.

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 April 19, 2000 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1007.

*Form Number:* IRS Form 8606.

*Type of Review:* Revision.

*Title:* Nondeductible IRAs.

*Description:* Internal Revenue Code (IRC) section 408(o) requires certain information regarding nondeductible contributions to traditional IRAs (reported on Part I of Form 8606). IRC section 408A(d) requires information regarding conversions from traditional IRAs to Roth IRAs (reported on Parts II and III of Form 8606). IRC section 530 requires information regarding distributions from ED IRAs (reported on Part IV of Form 8606).

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 1,800,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 1 hr., 6 min.  
Learning about the law or the form: 1 hr., 37 min.

Preparing the form: 2 hr., 11 min.  
Copying, assembling, and sending the form to the IRS: 58 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 2,198,320 hours.

*OMB Number:* 1545-1506.

*Notice Number:* Notice 96-65.

*Type of Review:* Extension.

*Title:* Treatment of a Trust as Domestic or Foreign-Changes Made by the Small Business Job Protection Act.

*Description:* Notice 96-65 announces that a domestic trust may avoid an involuntary change in status caused by operation of the Small Business Job Protection Act of 1996 by reforming within a reasonable period of time. The

notice also announces how to elect to apply the new trust status rules retroactively.

*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institution.

*Estimated Number of Respondents:* 1,200.

*Estimated Burden Hours Per Respondent:* 28 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 550 hours.

*OMB Number:* 1545-1512.

*Revenue Procedure Number:* Revenue Procedure 98-50 (formerly Revenue Procedure 96-61).

*Type of Review:* Revision.

*Title:* Form 1040 RS e-file Program.

*Description:* Revenue Procedure 98-50 information those who participate in the Electronic Filing Program for Form 1040, and Form 1040A, and Form 1040EZ, of their obligations to the Internal Revenue Service, and other participants..

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 75,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 30 hours, 19 minutes (or approximately six (6) minutes per electronically filed return).

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2,273,932 hours.

*OMB Number:* 1545-1513.

*Revenue Procedure Number:* Revenue Procedure 98-51 (formerly Revenue Procedure 96-62).

*Type of Review:* Revision.

*Title:* Form 1040 On-Line Filing Program.

*Description:* Revenue Procedure 98-51 information those who participate in the On-Line Filing Program for Form 1040, Form 1040A, and Form 1040EZ, of their obligations to the Internal Revenue Service, taxpayers, and other participants.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 14.