

manufacturer as conforming to all applicable Federal motor vehicle safety standards.

The petitioner claims that it carefully compared non-U.S. certified 2001 Harley Davidson FX, FL, and XL motorcycles to their U.S. certified counterparts, and found the vehicles to be substantially similar with respect to compliance with most Federal motor vehicle safety standards.

MMI submitted information with its petition intended to demonstrate that non-U.S. certified 2001 Harley Davidson FX, FL, and XL motorcycles, as originally manufactured, conform to many Federal motor vehicle safety standards in the same manner as their U.S. certified counterparts, or are capable of being readily altered to conform to those standards.

Specifically, the petitioner claims that non-U.S. certified 2001 Harley Davidson FX, FL, and XL motorcycles are identical to their U.S. certified counterparts with respect to compliance with Standard Nos. 106 *Brake Hoses*, 111 *Rearview Mirrors*, 116 *Brake Fluid*, 119 *New Pneumatic Tires for Vehicles other than Passenger Cars*, and 122 *Motorcycle Brake Systems*.

The petitioner also states that vehicle identification number plates that meet the requirements of 49 CFR part 565 are already affixed to non-U.S. certified 2001 Harley Davidson, FX, FL, and XL motorcycles.

Petitioner additionally contends that the vehicles are capable of being readily altered to meet the following standards, in the manner indicated below:

Standard No. 108 *Lamps, Reflective Devices and Associated Equipment*: (a) installation of U.S. model headlamp assemblies which incorporate headlamps that are certified to meet the standard; (b) replacement of all stop lamp and directional signal bulbs with bulbs that are certified to meet the standard; (c) replacement of all lenses with lenses that are certified to meet the standard.

Standard No. 120 *Tire Selection and Rims for Vehicles other than Passenger Cars*: Installation of a tire information label.

Standard No. 123 *Motorcycle Controls and Displays*: installation of a U.S. model speedometer calibrated in miles per hour and a U.S. model odometer that measures distance traveled in miles.

The petitioner states that when the vehicle has been brought into conformity with all applicable Federal motor vehicle safety standards, a certification label that meets the requirements of 49 CFR Part 567 will be

affixed to the front of the motorcycle frame.

Comments should refer to the docket number and be submitted to: Docket Management, Room PL-401, 400 Seventh Street, SW., Washington, DC 20590. It is requested but not required that 10 copies be submitted.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above address both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: January 18, 2001.

**Marilynne Jacobs,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. 01-2186 Filed 1-24-01; 8:45 am]

**BILLING CODE 4910-59-M**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Ex Parte No. 290 (Sub No. 4)]

#### Railroad Cost Recovery Procedures—Productivity Adjustment

**AGENCY:** Surface Transportation Board.

**ACTION:** Proposed adoption of a railroad cost recovery procedures productivity adjustment.

**SUMMARY:** The Surface Transportation Board proposes to adopt 1.028 (2.8%) as the measure of average change in railroad productivity for the 1995-1999 (5-year) period. The current value of 3.5% was developed for the 1994 to 1998 period.

**DATES:** Comments are due by February 9, 2001.

**Effective Date:** The proposed productivity adjustment is effective 30 days after the date of service.

**ADDRESSES:** Send comments (an original and 10 copies) referring to STB Ex Parte No. 290 (Sub-No. 4) to: Office of the Secretary, Case Control Branch, 1925 K Street, NW, Washington, DC 20423-0001. Parties should submit all pleading and attachments on a 3.5-inch diskette in WordPerfect 6.0 or 6.1 compatible format.

**FOR FURTHER INFORMATION CONTACT:** H. Jeff Warren, (202) 565-1533. Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339.

#### SUPPLEMENTARY INFORMATION:

Additional information is contained in the Board's decision, which is available on our web site [www.stb.dot.gov](http://www.stb.dot.gov). The decision may also be purchased by writing, calling, or visiting in person: DA• TO• DA OFFICE SOLUTIONS, Room 405, 1925 K Street, NW, Washington, DC 20423-0001, telephone (202) 466-5530. [Assistance for the hearing impaired is available through FIRS: 1-800-877-8339]

This action will not significantly affect either the quality of the human environment or energy conservation.

Pursuant to 5 U.S.C. 605(b), we conclude that our action will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act.

Decided: January 19, 2001.

By the Board, Chairman Morgan, Vice Chairman Clyburn, and Commissioner Burkes.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 01-2311 Filed 1-24-01; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 11, 2001.

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 February 26, 2001 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-1534.

**Regulation Project Number:** REG-252936-96 Final.

**Type of Review:** Extension.

**Title:** Rewards for Information Relating to Violations of Internal Revenue Laws.

**Description:** The regulations relate to rewards for information that results in

the detection and punishment of violations of Internal Revenue Laws.

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

*Estimated Number of Respondents:* 10,000.

*Estimated Burden Hours Per*

*Respondent:* 3 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 30,000 hours.

*OMB Number:* 1545-1703.

*Form Number:* IRS Forms 12813, 12814, 12815 and 12816.

*Type of Review:* Extension.

*Title:* Return Post Card for the Community Based Outlet Participants.

*Description:* These post card forms are to be used by the community based outlet participants (i.e., grocery stores, credit unions, copy centers, and corporations) to order tax products. The post card will be returned to the Western Area Distribution Center for processing and order fulfillment.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 18,000.

*Estimated Burden Hours Per Respondent:*

Form	Response time
Form 12813 ...	5 minutes
Form 12814 ...	5 minutes
Form 12815 ...	5 minutes
Form 12816 ...	5 minutes

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* hours.

*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.*

[FR Doc. 01-2224 Filed 1-24-01; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 18, 2001.

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 February 26, 2001 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0159.

*Form Number:* IRS Form 3520.

*Type of Review:* Extension.

*Title:* Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.

*Description:* Form 3520 is filed by U.S. persons who create a foreign trust, transfer property to a foreign trust, receive distribution from a foreign trust, or receive a large gift from a foreign source. IRS uses the form to identify the U.S. persons who may have transactions that may trigger a taxable event in the future.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:*

Recordkeeping—42 hr., 34 min.

Learning about the law or the form—4 hr., 38 min.

Preparing the form—6 hr., 28 min.

Sending the form to the IRS—16 min.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 2,000.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 107,880 hours.

*OMB Number:* 1545-0732.

*Regulation Project Number:* LR-236-81 Final (TD 8251).

*Type of Review:* Extension.

*Title:* Credit for Increasing Research Activity.

*Description:* This information is necessary to comply with requirements of Code section 41 (section 44F before change by TRA 1984 and section 30 before change by TRA 1986) which describes the situations in which a taxpayer is entitled to an income tax credit for increases in research activity.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 250.

*Estimated Burden Hours Per*

*Respondent:* 15 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 63 hours.

*OMB Number:* 1545-0889.

*Form Number:* IRS Forms 8275 and 8275-R.

*Type of Review:* Extension.

*Title:* Disclosure Statement (8275); and Regulation Disclosure Statement (8275-R).

*Description:* Internal Revenue Code (IRC) section 6662 imposes accuracy related penalties for substantial understatement of tax liability or negligence or disregard of rules and regulations. Sections. Section 6694 imposes similar penalties on return preparers. Regulations sections 1.662-4(e) and (f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or, if the position is contrary to a regulation on Form 8275-R.

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

*Estimated Number of Respondents/Recordkeepers:* 595,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—3 hr., 35 min.

Learning about the law or the form—1 hr., 0 min.

Preparing and sending the form to the IRS—1 hr., 6 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 5,575,000 hours.

*OMB Number:* 1545-1224.

*Regulation Project Number:* INTL-112-88 Final.

*Type of Review:* Extension.

*Title:* Allocation and Apportionment of Deduction for State Income Taxes.

*Description:* This regulation provides guidance on when and how the deduction for state income taxes is to be allocated and apportioned between gross income from sources within and without the United States in order to determine the amount of taxable income from those sources. The reporting requirements in the regulation affect those taxpayers claiming foreign tax credits who elect to use an alternative method from that described in the regulation to allocate and apportion deductions for state income taxes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* Annually.

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

*OMB Number:* 1545-1587.

*Form Number:* None.