

for a cumulative loss of \$590,511. On the other hand, development and testing costs are estimated to exceed \$5,000,000. We believe it manifest that to require immediate compliance with automatic protection specifications would cause Shelby "substantial economic hardship" within the meaning of the statute. We note that an exemption will allow sales generating to "support the estimated \$216,229 monthly development expenditure" to comply with Standard No. 208 at the end of the exemption period.

In finding whether an applicant has tried to comply with a standard in good faith, we ask an applicant to provide a chronological outline of its efforts. In this case, development is said to have begun in March 1995, and the company has learned that it must use outside assistance to comply. We are informed that the company, as of the date of its application, had "spent an estimated total of 400 man hours and \$75,000 related to development." Given its limited resources, we believe that the company's effort shows the requisite good faith attempt to meet Standard No. 208.

Shelby supports its argument that an exemption is consistent with the public interest by citing that its new facility will create jobs for 200 people, that 25 other companies are helping it to produce the Series 1, that the Series 1 will be sold through Oldsmobile dealers, and that the vehicle employs new materials techniques that "will translate into a new standard for improved emissions and fuel efficiency." We have frequently found in the past that the public interest is served by providing employment opportunities and technological advancement, cogent arguments here as well. Finally, in support of an argument that an exemption is consistent with objectives of motor vehicle safety, Shelby American confirms that the Series 1 will be certified as conforming to all Federal motor vehicle safety standards other than Standard No. 208, and will be fitted with a three-point driver and passenger restraint system. We note, also, that there will be only a

very limited number of exempted vehicles on the roads, only 500 by July 1, 2001.

Therefore, in consideration of the foregoing, and as required by 49 U.S.C. 30113, I find that compliance with Standard No. 208 would cause substantial economic hardship to a manufacturer that has tried to comply with the standard in good faith, and that an exemption is consistent with the public interest and 49 U.S.C. Chapter 301—Motor Vehicle Safety. Accordingly, Shelby American, Inc., is hereby granted NHTSA Temporary Exemption No. 99-1, expiring January 1, 2001, from S4.1.5.3 Passenger cars manufactured on or after September 1, 1997, of 49 CFR 571.208 Standard No. 208, *Occupant Crash Protection*.

Authority: 49 U.S.C. 30113; delegation of authority at 49 CFR 1.50.

Issued: February 5, 1999.

Ricardo Martinez,
Administrator.

[FR Doc. 99-3293 Filed 2-9-99; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-68 (Sub-No. 3X)]

Lake Superior & Ishpeming Railroad Company—Abandonment Exemption—in Marquette County, MI

On January 21, 1999, Lake Superior & Ishpeming Railroad Company (LS&I) filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to abandon a 3.54-mile line of railroad located wholly within the city and county of Marquette, MI, extending from milepost 50.23, near the Highway 41/Hampton Street intersection, to milepost 53.77, near the Hawley Street crossing. The line traverses United States Postal Service Zip Code 49855 and includes no stations.

The line does not contain federally granted rights-of-way. Any

documentation in the railroad's possession will be made available promptly to those requesting it. The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co. Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by May 11, 1999.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,000 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than March 2, 1999. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-68 (Sub-No. 3X) and must be sent to: (1) Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001, and (2) Phillip B. Maxwell, Hackett & Maxwell, P.C., 888 W. Big Beaver, Suite 1470, Troy, MI 48084. Replies to the LS&I petition are due on or before March 2, 1999.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1545. [TDD for the hearing impaired is available at (202) 565-1695.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: February 4, 1999.

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

Vernon A. Williams,

Secretary.

[FR Doc. 99-3208 Filed 2-9-99; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form SS-8

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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form SS-8, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

DATES: Written comments should be received on or before April 12, 1999, to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 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 Faye Bruce, (202) 622-6665, Internal Revenue Service, Room 5577, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

OMB Number: 1545-0004.

Form Number: SS-8.

Abstract: Form SS-8 is used by employers and workers to furnish information to IRS in order to obtain a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding. IRS uses the information on Form SS-8 to make the determination.

Current Actions: There are no changes being made to the Form SS-8 at this time.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit institutions, Federal government, farms, and state, local or tribal governments.

Estimated Number of Respondents: 9,730.

Estimated Time Per Respondent: 35 hrs., 53 mins.

Estimated Total Annual Burden Hours: 349,210.

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: January 29, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 99-3282 Filed 2-9-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Request for Information on Impact To Discontinue Use of Magnetic Tape for Federal Tax Deposits

SUMMARY: This announcement requests current transmitters of tax payment information through the Federal Tax Deposit System on magnetic tape to send their comments to the Internal Revenue Service (IRS) on the impact of eliminating this program for tax periods beginning after December 31, 1999.

Background

The North American Free Trade Agreement Implementation Act (NAFTA) mandates that the Secretary of the Treasury (Secretary) phase-in the collection of a minimum percentage of certain types of depository taxes by electronic funds transfer (EFT) and develop and implement an EFT system for the collection of such taxes. The Secretary has delegated responsibility to the IRS for the former and to the Financial Management Service (FMS) for the latter. The IRS is responsible for identifying the actions necessary to reach the minimum percentage requirements. Elimination of magnetic tape for federal tax deposits is one of the steps needed to achieve those goals. Please submit your comments in writing to Melvyn S. Barkin by March 5, 1999, on the impact of discontinuing the submission of magnetic tape for federal tax deposits.