

added to the mailing list. Dealers may also obtain a copy of the booklet through the NHTSA web page at: [www.nhtsa.dot.gov/cars/problems/studies/InsCost](http://www.nhtsa.dot.gov/cars/problems/studies/InsCost).

(49 U.S.C. 32302; delegation of authority at 49 CFR 1.50(f).)

Issued on: March 12, 2002.

**Stephen R. Kratzke,**

*Associate Administrator for Safety, Performance Standards.*

[FR Doc. 02-6355 Filed 3-15-02; 8:45 am]

BILLING CODE 4910-59-P

## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA-2002-11778; Notice 1]

#### Bridgestone/Firestone North American Tire, LLC, Receipt of Application for Decision of Inconsequential Noncompliance

Bridgestone/Firestone North American Tire, LLC (Firestone), a Delaware Limited Liability Company, has determined that approximately 754 30x9.50 R15 LT Widetrack Baja A/T tires produced in the LaVergne, Tennessee plant are not in full compliance with 49 CFR 571.119, Federal Motor Vehicle Safety Standard (FMVSS) No. 119, "New pneumatic tires for vehicles other than passenger cars, "and has filed an appropriate report pursuant to 49 CFR part 573, "Defect and Noncompliance Reports." Firestone has also applied to be exempted from the notification and remedy requirements of 49 U.S.C. chapter 301—"Motor Vehicle Safety" on the basis that the noncompliance is inconsequential to motor vehicle safety.

This notice of receipt of an application is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or other exercise of judgment concerning the merits of the application.

According to the application, "During weeks 38, 39 and 40 of the year 2001, the LaVergne, Tennessee plant of Firestone produced a number of tires that fail to comply with the tire marking requirements of FMVSS 119 S6.5(d).

The actual markings on the noncompliant tires are:

Max Load 350 Kg at 1985 kPa cold  
Max Load 900 Lbs at 50 PSI cold

The correct markings are:

Max Load 900 Kg at 350 kPa cold  
Max Load 1985 Lbs at 50 PSI cold

Firestone submits that the failure of the tires to comply with FMVSS 119

S6.5(d) should be deemed inconsequential to motor vehicle safety for the following reasons:

(1) All of the affected 30x9.50R15LT Widetrack Baja A/T tires meet all of the remaining requirements of 49 CFR, part 119.

(2) The maximum load as stated on the tire in both English and Metric units is actually less than the actual maximum load for these tires. Therefore, it is not likely the tires would be placed in an unsafe, overload situation as a result of the marking noncompliance. In fact, if the consumer relies on the markings, the load will be significantly less than the tire is capable of carrying.

(3) While the inflation pressure is incorrect in Metric units, the English inflation units are correct. Since the English units are correct and English units are the common usage for inflation in North America, it is highly unlikely that the subject tires would be over inflated as a result of the marking noncompliance.

(4) The subject tires are correctly marked Load Range "C" and Load Index 104. By Tire and Rim Association's data, the Load Range "C" and Load Index 104 define maximum load of 1985 pounds and 900 Kgs at 50 psi and 350 kPa.

Interested persons are invited to submit written data, views, and arguments on the application described above. Comments should refer to the docket number and be submitted to: U.S. Department of Transportation, Docket Management, Room PL-401, 400 Seventh Street, SW., Washington, DC 20590. It is requested that two copies be submitted.

All comments received before the close of business on the closing date indicated below will be considered. The application and supporting materials, and all comments received after the closing date, will also be filed and will be considered to the extent possible. When the application is granted or denied, the notice will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: April 17, 2002.

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

Issued on: March 11, 2002.

**Stephen R. Kratzke,**

*Acting Associate Administrator for Safety Performance Standards.*

[FR Doc. 02-6356 Filed 3-8-02; 8:45 am]

BILLING CODE 4910-59-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34176]

#### Western New York & Pennsylvania Railroad, LLC—Acquisition and Operation Exemption—Line of Northwest Pennsylvania Rail Authority

Western New York & Pennsylvania Railroad, LLC (WNYP), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire and operate approximately 41.8 miles of rail line currently owned by Northwest Pennsylvania Rail Authority (Authority) and operated by Oil Creek & Titusville Lines, Inc. (OCTL).<sup>1</sup> The subject line extends between approximately milepost 102.3 at Meadville, PA, and approximately milepost 60.5 at Corry, PA, in Crawford and Erie Counties, PA. WNYP certifies that its projected annual revenues as a result of this transaction will not result in the creation of a Class I or Class II rail carrier, and further certifies that its projected annual revenues will not exceed \$5 million.

The transaction was scheduled to be consummated on or after February 28, 2002, the effective date of the exemption.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34176, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Kevin M. Sheys, Kirkpatrick & Lockhart LLP, 1800 Massachusetts Avenue—2nd Floor, Washington, DC 20036.

Board decisions and notices are available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: March 11, 2002.

<sup>1</sup> Pursuant to an agreement entered into between WNYP and OCTL, WNYP will simultaneously acquire OCTL's operating rights over the rail line. See *Oil Creek and Titusville Lines-Meadville Division-Operation Exemption*, STB Finance Docket No. 33371 (STB served Apr. 3, 1997) (notice of exemption for OCTL to operate the 41.8-mile rail line under an operating agreement with Authority).

By the Board, David M. Konschnik,  
Director, Office of Proceedings.  
**Vernon A. Williams,**  
Secretary.  
[FR Doc. 02-6309 Filed 3-14-02; 8:45 am]  
**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 720X

**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 720X, Amended Quarterly Federal Excise Tax Return.

**DATES:** Written comments should be received on or before May 17, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn 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 Allan Hopkins, (202) 622-6665, or through the internet ([Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov)) Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Amended Quarterly Federal Excise Tax Return.

*OMB Number:* 1545-1759. Form Number: 720X.

*Abstract:* Form 720X is used to make adjustments to correct errors on Forms 720 filed for previous quarters. It can be filed by itself or it can be attached to any subsequent Form 720. Code section 6416(d) allows taxpayers to take a credit on a subsequent return rather than filing a refund claim. The creation of Form 720X is the result of a project to provide a uniform standard for trust fund accounting.

*Current Actions:* There are no changes being made to Form 720X at this time.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Responses:* 22,000.

*Estimated Time Per Response:* 4 hrs., 59 min.

*Estimated Total Annual Burden Hours:* 109,560.

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: March 13, 2002.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 02-6477 Filed 3-15-02; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-4-96]

#### 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, PS-4-96 (TD 8743), Sale of Residence From Qualified Personal Residence Trust (§ 25.2702-5).

**DATES:** Written comments should be received on or before May 17, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Allan Hopkins, (202) 622-6665, or through the internet ([Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov)) Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Sale of Residence From Qualified Personal Residence Trust.

*OMB Number:* 1545-1485.

*Regulation Project Number:* PS-4-96.

*Abstract:* Internal Revenue Code section 2702(a)(3) provides special favorable valuation rules for valuing the gift of a personal residence trust. Regulation section 25.2702-5(a)(2) provides that if the trust fails to comply with the requirements contained in the regulations, the trust will be treated as complying if a statement is attached to the gift tax return reporting the gift stating that a proceeding has been commenced to reform the instrument to comply with the requirements of the regulations.

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

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 200.

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

*Estimated Total Annual Burden Hours:* 625 hours.

The following paragraph applies to all of the collections of information covered by this notice.