

NHTSA asks for public comments on the following proposed collection of information for which the agency is seeking extension of approval from OMB:

*Title:* 49 CFR 571.403, Platform lift systems for motor vehicles and 49 CFR 571.404, Platform lift installations in motor vehicles.

*OMB Control Number:* 2127-0621.

*Form Number:* None.

*Affected Public:* Platform lift manufacturers and vehicle manufacturers/alterers that install platform lifts in new motor vehicles before first vehicle sale.

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

*Abstract:* FMVSS No. 403, Platform lift systems for motor vehicles, establishes minimum performance standards for platform lifts designed for installation on motor vehicles. Its purpose is to prevent injuries and fatalities to passengers and bystanders during the operation of platform lifts that assist persons with limited mobility in entering and leaving a vehicle. FMVSS No. 404, Platform lift installations in motor vehicles, places specific requirements on vehicle manufacturers or alterers who install platform lifts in new vehicles. Under these regulations, lift manufacturers must certify that their lifts meet the requirements of FMVSS No. 403 and must declare the certification on the owner's manual insert, the installation instructions and the lift operating instruction label. Certification of compliance with FMVSS No. 404 is on the certification label already required of vehicle manufacturers and alterers under 49 CFR Part 567. Therefore, lift manufacturers must produce an insert that is placed in the vehicle owner's manual, installation instructions and one or two labels that are placed near the controls of the lift. The requirements and our estimates of the hour burden and cost to lift manufacturers are given below. There is no burden to the general public.

- Estimated burden to lift manufacturers to produce an insert for the vehicle owner's manual stating the lift's platform operating volume, maintenance schedule, and instructions regarding the lift operating procedures:—10 manufacturers × 24 hrs. amortized over 5 yrs. = 48 hrs. per year.
- Estimated burden to lift manufacturers to produce lift installation instructions identifying the vehicles on which the lift is designed to be installed:

—10 manufacturers × 24 hrs. amortized over 5 yrs. = 48 hrs. per year.

- Estimated burden to lift manufacturers to produce two labels for operating and backup lift operation:

—10 manufacturers × 24 hrs. amortized over 5 yrs. = 48 hrs. per year.

- Total estimated hour burden per year = 144 hours.
- Estimated cost to lift manufacturers to produce:

—Label for operating instructions—27,398 lifts × \$0.13 per label = \$3,561.74.

—Label for backup operations—27,398 lifts × \$0.13 per label = \$3,561.74.

—Owner's manual insert—27,398 lifts × \$0.04 per page × 1 page = \$1,095.92.

—Installation instructions—27,398 lifts × \$0.04 per page × 1 page = \$1,095.92.

**Note:** Although lift installation instructions are considerably more than one page, lift manufacturers already provide lift installation instructions in the normal course of business and one additional page should be adequate to allow for the inclusion of FMVSS specific information.

- Total estimated annual cost = \$9,315.32.

Issued on: April 18, 2005.

**Stephen R. Kratzke,**

*Associate Administrator for Rulemaking.*

[FR Doc. 05-8068 Filed 4-21-05; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34666]

#### Columbus and Greenville Railway Company—Acquisition and Operation Exemption—Line of City of Greenwood, MS

Columbus and Greenville Railway Company (C&G), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire from the City of Greenwood (City) and operate approximately 2.99 miles of newly constructed bypass rail line, extending from C&G milepost 113.59 to C&G milepost 116.57, in Leflore County, MS.<sup>1</sup>

<sup>1</sup> C&G's main line runs through the City. C&G intends to file for abandonment authority over a portion of that line, between milepost 112.67 and milepost 114.26, and, once abandonment has been authorized, it intends to deed the abandoned segment to the City for public use. C&G states that the City intends to deed the bypass track and attendant properties to it, which will be an equal exchange and allow the City to reach its goal of moving rail operations out of the City's central commercial area. C&G also states that it will gain a more efficient and safer main line operation over the bypass track.

C&G 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 that its annual revenues will not exceed \$5 million.

The transaction was scheduled to be consummated after March 30, 2005, the effective date of the exemption (7 days after the exemption was filed).<sup>2</sup>

If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 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. 34666, must be filed with the Surface Transportation Board, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on H. Lynn Gibson, 201 19th Street North, P.O. Box 6000, Columbus, MS 39703.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: April 18, 2005.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 05-8089 Filed 4-21-05; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1099-DIV

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting

<sup>2</sup> On March 30, 2005, Morris Recycling, Inc. (Morris), filed petitions to stay and to revoke the transaction. On April 8, 2005, C&G responded, and, on April 14, 2005, Morris filed a petition for leave to file a reply and a reply to C&G's reply. These filings will be addressed in a separate Board decision.

comments concerning Form 1099-DIV, Dividends and Distributions.

**DATES:** Written comments should be received on or before June 21, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland Internal Revenue Service, room 6512, 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 Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at (*Larnice.Mack@irs.gov*).

**SUPPLEMENTARY INFORMATION:**

*Title:* Dividends and Distributions.

*OMB Number:* 1545-0110.

*Form Number:* 1099-DIV.

*Abstract:* Form 1099-DIV is used by the IRS to insure that dividends are properly reported as required by Internal Revenue Code section 6042, that liquidation distributions are correctly reported as required by Code section 6043, and to determine whether payees are correctly reporting their income.

*Current Actions:* There are no changes being made to the form at this time.

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

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

*Estimated Number of Responses:* 111,922,150.

*Estimated Time Per Response:* 20 minutes.

*Estimated Total Annual Burden Hours:* 38,156,519.

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: April 12, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E5-1887 Filed 4-21-05; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**[REG-107069-97]**

**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, Pub. L. 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning existing final regulation, REG-107069-97 (TD 8940), Purchase Price Allocations in Deemed and Actual Asset Acquisitions (§§ 1.338-2, 1.338-5, 1.338-10, 1/338(h)(10)-1, and 1.1060-1).

**DATES:** Written comments should be received on or before June 21, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6510, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202)622-3179, or through the internet at *Larnice.Mack@irs.gov*.

**SUPPLEMENTARY INFORMATION:**

*Title:* Purchase Price Allocation in Deemed and Actual Asset Acquisition.

*OMB Number:* 1545-1658.

*Regulation Project Number:* REG-107069-97.

*Abstract:* Section 338 of the Internal Revenue Code provides rules under which a qualifying stock acquisition is treated as an asset acquisition (a "deemed asset acquisition") when an appropriate election is made. Section 1060 provides rules for the allocation of consideration when a trade or business is transferred. The collection of information is necessary to make the election, to calculate and collect the appropriate amount of tax liability when a qualifying stock acquisition is made, to determine the persons liable for such tax, and to determine the bases of assets acquired in the deemed asset acquisition.

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

*Type of Review:* Extension of OMB approval.

*Affected Public:* Business or other for-profit organizations, and farms.

The regulation provides that a section 338 election is made by filing Form 8023. The burden for this requirement is reflected in the burden of Form 8023. The regulation also provides that both a seller and a purchaser must each file an asset acquisition statement on Form 8594. The burden for this requirement is reflected in the burden of Form 8594.

The burden for the collection of information in § 1.338-2T(e)(4) is as follows:

*Estimated Number of Respondents/Recordkeeper:* 45.

*Estimated Average Annual Burden Per Respondent/Recordkeeper:* 34 minutes.

*Estimated Total Annual Reporting/Recordkeeping Hours:* 25.

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.