

pressure and recommended size designation information. All of this information is correct on the tire information placard. Moreover, the purpose of providing seating capacity information is to prevent vehicle overloading. Because the SLK holds only two occupants, it is not possible to overload the vehicle due to reliance on the tire information placard.

NHTSA agrees with Mercedes that the noncompliance is inconsequential to motor vehicle safety. As Mercedes states, because the vehicles are two-seaters with no rear seat, it is obvious that the seating capacity is two and not four. Therefore it is impossible to overload the vehicles by relying on the incorrect designated seating capacity information. As Mercedes further points out, the other information on the tire information placard is correct. Mercedes has corrected the problem.

In consideration of the foregoing, NHTSA has decided that the petitioner has met its burden of persuasion that the noncompliance described is inconsequential to motor vehicle safety. Accordingly, Mercedes' petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the noncompliance.

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

Issued on: June 8, 2005.

**Ronald L. Medford,**

*Senior Associate Administrator for Vehicle Safety.*

[FR Doc. 05-14034 Filed 7-15-05; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA 2005-21268; Notice 2]

#### The Goodyear Tire & Rubber Company, Grant of Petition for Decision of Inconsequential Noncompliance

The Goodyear Tire & Rubber Company (Goodyear) has determined that certain tires it manufactured in 2005 do not comply with S6.5(b) of Federal Motor Vehicle Safety Standard (FMVSS) No. 119, "New pneumatic tires for vehicles other than passenger cars." Pursuant to 49 U.S.C. 30118(d) and 30120(h), Goodyear has petitioned for a determination that this noncompliance is inconsequential to motor vehicle safety and has filed an appropriate report pursuant to 49 CFR part 573, "Defect and Noncompliance Reports." Notice of receipt of a petition was

published, with a 30-day comment period, on May 31, 2005, in the **Federal Register** (70 FR 31006). NHTSA received one comment.

Affected are a total of approximately 958 Wrangler AT tires produced from March 7, 2005 to April 4, 2005. S6.5(b) of FMVSS No. 119 requires that each tire shall be marked with "[t]he tire identification number required by part 574 of this chapter." The noncompliant tires should have been marked "DOT PJ10 MPH0 wwy," but were actually marked with one of the following serial codes: DOT 1085 PJ10 MPH0, DOT 1086 PJ10 MPH0, DOT 2013 PJ10 MPH0, or DOT 2014 PJ10 MPH0.

Goodyear believes that the noncompliance is inconsequential to motor vehicle safety and that no corrective action is warranted. Goodyear states that the mislabeling creates no unsafe condition. Goodyear further states that all of the markings related to tire service including load capacity and corresponding inflation pressure are correct, and that the tires meet or exceed all applicable FMVSS performance requirements. Goodyear says that when consumers register these tires in Goodyear's registration database, they can be identified in the unlikely event that they would be involved in a tire recall.

NHTSA agrees that the noncompliance is inconsequential to motor vehicle safety. The mislabeling does not create an unsafe condition, nor will it result in unsafe use of the tires. As Goodyear states, when consumers register these tires in Goodyear's registration database, they can be identified in the event of a recall. In addition, the tires meet or exceed all of the performance requirements of FMVSS No. 119, and all other informational markings as required by FMVSS No. 119 are present. Goodyear has corrected the problem.

One comment favoring denial was received from a private individual. The issue to be considered in determining whether to grant this petition is the effect of the noncompliance on motor vehicle safety. The comment does not address this issue, and therefore has no bearing on NHTSA's determination.

In consideration of the foregoing, NHTSA has decided that the petitioner has met its burden of persuasion that the noncompliance described is inconsequential to motor vehicle safety. Accordingly, Goodyear's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the noncompliance.

**Authority:** 49 U.S.C. 30118, 30120; delegations of authority at CFR 1.50 and 501.8.

Issued on: July 8, 2005.

**Ronald L. Medford,**

*Senior Associate Administrator for Vehicle Safety.*

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**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-364 (Sub-No. 10X)]

#### Mid-Michigan Railroad, Inc.— Discontinuance of Service Exemption—in Kent County, MI

On June 28, 2005, Mid-Michigan Railroad, Inc. (MMRR), filed with the Board a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903. MMRR seeks to discontinue service over a 1.50-mile line of railroad, extending from milepost 157.97 on MMRR's east-west rail line to the end of the line in Kent County, MI.<sup>1</sup> The line traverses U.S. Postal Service ZIP Codes 49503 and 49504, and includes no stations.

The line does not contain federally granted rights-of-way. Any documentation in the possession of MMRR 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 issuing this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by October 14, 2005. 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

<sup>1</sup> The line was leased from the Central Michigan Railway Company (CMRY) by the Grand Rapids Eastern Railroad, Inc. (GRE), in 1993. See *Grand Rapids Eastern Railroad, Inc.—Purchase, Lease and Operation Exemption—Rail Lines of Central Michigan Railroad Company*, Finance Docket No. 32297 (ICC served on July 26, 1993). GRE subsequently merged into MMRR. See *RailTex, Inc., Mid-Michigan Railroad, Inc., Michigan Shore Railroad, Inc., and Grand Rapids Eastern Railroad, Inc.—Corporate Family Transaction Exemption*, STB Finance Docket No. 33693 (ICC served Jan. 20, 1999). CMRY continues to own the assets that MMRR operates over, including, but not limited to, the track, ties, ballast, other track material and land. MMRR has no authority to alter, remove or dispose of any of the assets that are on the line. MMRR seeks discontinuance because The Grand Rapids Press, the only shipper on the line, has stopped using the line, moved its facility to another location and does not oppose the discontinuance.

be accompanied by a \$1,200 filing fee. See 49 CFR 1002.2(f)(25).<sup>2</sup>

All filings in response to this notice must refer to STB Docket No. AB-364 (Sub-No. 10X), and must be sent to: (1) Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001; and (2) Louis E. Gitomer, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005. Replies to the petition are due on or before August 8, 2005.

Persons seeking further information concerning discontinuance 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 at (202) 565-1539. (Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.)

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

Decided: July 12, 2005.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 05-14099 Filed 7-15-05; 8:45 am]  
BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

### Office of the Secretary

#### Notice of Call for Redemption: 12¾ Percent Treasury Bonds of 2005-10

1. As of July 15, 2005, public notice is hereby given that all outstanding 12¾ percent Treasury Bonds of 2005-10 (CUSIP No. 912810 CS 5) dated November 17, 1980, due November 15, 2010, are hereby called for redemption at par on November 15, 2005, on which date interest on such bonds will cease.

2. Full information regarding the presentation and surrender of such bonds held in coupon and registered form for redemption under this call will be found in Department of the Treasury Circular No. 300 dated March 4, 1973, as amended (31 CFR part 306), and from the Definitives Section of the Bureau of the Public Debt (telephone (304) 480-7936), and on the Bureau of the Public Debt's Web site, <http://www.publicdebt.treas.gov>.

<sup>2</sup> Because this is a discontinuance proceeding and not an abandonment, trail use/rail banking and public use conditions are not appropriate. Likewise, no environmental or historic documentation is required under 49 CFR 1105.6(c) and 1105.8.

3. Redemption payments for such bonds held in book-entry form, whether on the books of the Federal Reserve Banks or in Treasury-Direct accounts, will be made automatically on November 15, 2005.

**Donald V. Hammond,**

*Fiscal Assistant Secretary.*

[FR Doc. 05-13844 Filed 7-15-05; 8:45 am]

BILLING CODE 4810-40-M

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-121063-97]

#### 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-121063-97 (TD 8972), Averaging of Farm Income (§ 1.1301-1).

**DATES:** Written comments should be received on or before September 16, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 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 R. Joseph Durbala at Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Averaging of Farm Income.

*OMB Number:* 1545-1662.

*Form Number:* REG-121063-97

(Final).

*Abstract:* Section 1301 of the Internal Revenue Code allows an individual engaged in a farming business to elect to reduce his or her regular tax liability by treating all or a portion of the current year's farming income as if it had been

earned in equal proportions over the prior three years. To take advantage of income averaging, § 1301 requires that the taxpayer calculate the § 1 tax using the three prior year's tax tables and, if applicable, Schedule D, Capital Gains and Losses, (to apply the maximum capital gains tax rates), as well as the current year's tax tables or tax rate schedules. The regulation requires the taxpayer to use Schedule J of Form 1040 to record and total the amount of tax for each year of the four year calculation.

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

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

The burden for this requirement is reflected in the burden estimate for Schedule J of Form 1040.

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: July 12, 2005.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E5-3781 Filed 7-15-05; 8:45 am]

BILLING CODE 4830-01-P