

comments, and if you submit your comments in writing, send two copies of your comments to the above address. The Small Airplane Directorate will consider all communications received on or before the closing date for comments. We may change the proposal contained in this notice because of the comments received.

Comments sent by fax or the Internet must contain "Comments to proposed policy statement PS-ACE100-2004-10033" in the subject line. You do not need to send two copies if you fax your comments or send them through the Internet. If you send comments over the Internet as an attached electronic file, format it in Microsoft Word. State what specific change you are seeking to the proposed policy statement and include justification (for example, reasons or data) for each request.

Issued in Kansas City, Missouri, on August 12, 2004.

**John R. Colomy,**

*Acting Manager, Small Airplane Directorate, Aircraft Certification Service.*

[FR Doc. 04-19366 Filed 8-23-04; 8:45 am]

BILLING CODE 4910-13-P

## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA-2004-18451; Notice 2]

#### Michelin North America, Inc., Grant of Petition for Decision of Inconsequential Noncompliance

Michelin North America, Inc. (Michelin) has determined that certain tires it manufactured in 2004 do not comply with S6.5(f) 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), Michelin 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 the petition was published, with a 30-day comment period, on July 6, 2004, in the **Federal Register** (69 FR 40716). NHTSA received no comments.

Michelin produced approximately 278 Uniroyal Laredo HD/H Load Range D size LT215/85R16 tires during the period from March 30, 2004 to April 30, 2004 that do not comply with FMVSS No. 119, S6.5(f). These tires were marked "tread plies: 2 polyester + 2 steel + 1 nylon; sidewall plies: 2 polyester." They should have been

marked "tread plies: 2 polyester + 2 steel; sidewall plies: 2 polyester."

S6.5(f) of FMVSS No. 119 requires that each tire shall be marked on each sidewall with "the actual number of plies and the composition of the ply cord material in the sidewall and, if different, in the tread area."

Michelin believes that the noncompliance is inconsequential to motor vehicle safety and that no corrective action is warranted. Michelin asserts that the tires meet or exceed all performance requirements of FMVSS No. 119, and that the noncompliance has no effect on the performance of the tires or motor vehicle safety. Michelin also states that, because the tire sidewalls are not of steel cord construction, but are actually polyester, there is no potential safety concern for people working in the tire retreat, repair, and recycling industries.

The Transportation Recall, Enhancement, Accountability, and Documentation (TREAD) Act (Pub. L. 106-414) required, among other things, that the agency initiate rulemaking to improve tire label information. In response, the agency published an Advance Notice of Proposed Rulemaking (ANPRM) in the **Federal Register** on December 1, 2000 (65 FR 75222).

The agency received more than 20 comments on the tire labeling information required by 49 CFR 571.109 and 119, Part 567, Part 574, and Part 575. In addition, the agency conducted a series of focus groups, as required by the TREAD Act, to examine consumer perceptions and understanding of tire labeling. Few of the focus group participants had knowledge of tire labeling beyond the tire brand name, tire size, and tire pressure.

Based on the information obtained from comments to the ANPRM and the consumer focus groups, we have concluded that it is likely that few consumers have been influenced by the tire construction information (number of plies and cord material in the sidewall and tread plies) provided on the tire label when deciding to buy a motor vehicle or tire.

Therefore, the agency agrees with Michelin's statement that the incorrect markings in this case do not present a serious safety concern.<sup>1</sup> There is no effect of the noncompliance on the operational safety of vehicles on which these tires are mounted. In the agency's judgment, the incorrect labeling of the

<sup>1</sup> This decision is limited to its specific facts. As some commenters on the ANPRM noted, the existence of steel in a tire's sidewall can be relevant to the manner in which it should be repaired or retreated.

tire construction information will have an inconsequential effect on motor vehicle safety because most consumers do not base tire purchases or vehicle operation parameters on the number of plies in the tire. In addition, the tires are certified to meet all the performance requirements of FMVSS No. 119 and all other informational markings as required by FMVSS No. 119 are present. Michelin 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, Michelin'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: August 19, 2004.

**Kenneth N. Weinstein,**

*Associate Administrator for Enforcement.*

[FR Doc. 04-19379 Filed 8-23-04; 8:45 am]

BILLING CODE 4910-59-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 17, 2004.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before September 23, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1618.

*Form Number:* IRS form 8863.

*Type of Review:* Revision.

*Title:* Education Credits (Hope and Lifetime Learning Credits).

*Description:* Section 25A of the Internal Revenue Code allows for two education credits, the Hope credit and the lifetime learning credit. Form 8863 will be used to compute the amount of

allowable credits. The IRS will use the information on the form to verify that respondents correctly computed their education credits.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 6,632,933.

*Estimated Burden Hours Respondent/Recordkeeper:*

|  | Minutes |
|--|---------|
| Recordkeeping .....  | 12      |
| Learning about the law or the form .....                   | 8       |
| Preparing the form .....                                   | 32      |
| Copying, assembling, and sending the form to the IRS ..... | 33      |

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 9,489,708 hours.

*OMB Number:* 1545-1886.  
*Revenue Procedure Number:* Revenue Procedure 2004-35.

*Type of Review:* Extension.  
*Title:* Late Spousal S Corp Consents in Community Property States.

*Description:* Revenue Procedure 2004-35 allows for the filing of certain late shareholder consents to be an S Corporation with the IRS Service Center.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of response:* On occasion.  
*Estimated Total Reporting Burden:*

500 hours.  
*Clearance Officer:* Paul H. Finger, (202) 622-4078, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-19325 Filed 8-23-04; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Office of the Comptroller of the Currency**

**Proposed Extension of Information Collection; Comment Request**

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. The OCC is soliciting comment concerning its information collection titled, “(MA)-Management Official Interlocks—12 CFR part 26.”

**DATES:** You should submit written comments by October 25, 2004.

**ADDRESSES:** You should direct written comments to the Communications Division, Office of the Comptroller of the Currency, Public Information Room, Mailstop 1-5, Attention: 1557-0196, 250 E Street, SW., Washington, DC 20219. In addition, comments may be sent by facsimile transmission to (202) 874-4448, or by electronic mail to *regs.comments@occ.treas.gov*. You can inspect and photocopy the comments at the OCC’s Public Information Room, 250 E Street, SW., Washington, DC 20219. You can make an appointment to inspect the comments by calling (202) 874-5043.

**FOR FURTHER INFORMATION CONTACT:** You can request additional information or a copy of the collection from John Ference, OCC Clearance Officer, or Camille Dixon, (202) 874-5090, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street, SW., Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:** The OCC is proposing to extend OMB approval of the following information collection:  
*Title:* (MA)-Management Official Interlocks—12 CFR part 26.

*OMB Number:* 1557-0196.  
*Description:* The OCC is requesting comment on its proposed extension, without change, of the information collection titled, “(MA)-Management Official Interlocks—12 CFR part 26.”

Under the Interlocks Act, two competing depository institutions generally may not share management officials. However, the OCC has legal authority to implement exemptions to this general prohibition. This information collection is needed to prevent any management official interlock that would result in a monopoly or substantial lessening of competition, and to foster competition between unaffiliated institutions. The OCC uses the information to ensure that a proposed management interlock is permitted under statute, is eligible for an exemption, and does not have an anticompetitive effect. The OCC also uses the information to determine

whether a national bank should be permitted to share a management official with a competing depository institution.

*Type of Review:* Extension of OMB approval.

*Affected Public:* Businesses or other for-profit (national banks).

*Estimated Number of Respondents:* 7.  
*Estimated Total Annual Responses:* 7.

*Frequency of Response:* On occasion.  
*Estimated Time Per Respondent:* 4

hours.  
*Estimated Total Annual Burden:* 29 hours.

An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless the information collection displays a currently valid OMB control number.

Comments submitted in response to this notice will be summarized and 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 has 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 on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) Estimates of capital or startup costs and costs of operation, maintenance, and purchase of services to provide information.

**Stuart Feldstein,**

*Assistant Director, Legislative and Regulatory Activities Division.*

[FR Doc. 04-19283 Filed 8-23-04; 8:45 am]

BILLING CODE 4810-33-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Forms 13560 and 13561**

**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