describing what must be included in such a document. Under OMB's regulation (at 5 CFR 1320.8(d)), an agency must ask for public comment on the following:

(i) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

(ii) The accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(iii) How to enhance the quality, utility, and clarity of the information to be collected;

(iv) How to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

In compliance with these requirements, NHTSA asks for public comments on the following proposed collections of information:

*Title*: 49 CFR 571.116, Motor Vehicle Brake Fluids.

OMB Number: 2127—0521. Type of Request: Extension of a currently approved collection.

Abstract: Federal Motor Vehicle Safety Standard No. 116, "Motor Vehicle Brake Fluid," specifies performance and design requirements for motor vehicle brake fluids and hydraulic system mineral oils. Section 5.2.2 specifies labeling requirements for manufacturers and packagers of brake fluids as well as packagers of hydraulic system mineral oils. The information on the label of a container of motor vehicle brake fluid or hydraulic system mineral oil is necessary to insure: the contents of the container are clearly stated; these fluids are used for their intended purpose only; and the containers are properly disposed of when empty. Improper use or storage of these fluids could have dire safety consequences for the operators of vehicles or equipment in which they are used.

Affected Public: Business or other for profit organizations.

Estimated Total Annual Burden: 7000 hours

Estimated Number of Respondents:

Comments are invited on: Whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; the accuracy of the Department's estimate of the burden of the proposed information collection; ways to enhance the quality, utility and clarity of the information to be collected; and ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology.

Issued on: February 27, 2004.

#### Claude H. Harris,

Director, Office of Crash Avoidance Standards.

[FR Doc. 04–4770 Filed 3–2–04; 8:45 am] BILLING CODE 4910–59–P

#### **DEPARTMENT OF TRANSPORTATION**

# National Highway Traffic Safety Administration

[U.S. DOT Docket Number NHTSA-2004-17067]

# Reports, Forms, and Recordkeeping Requirements

**AGENCY:** National Highway Traffic Safety Administration (NHTSA), Department of Transportation.

**ACTION:** Request for public comment on an extension of a currently approved collection.

**SUMMARY:** Before a Federal agency can collect certain information from the public, it must receive approval from the Office of Management and Budget (OMB). Under procedures established by the Paperwork Reduction Act of 1995, before seeking OMB approval, Federal agencies must solicit public comment on proposed collections of information, including extensions and reinstatements of previously approved collections.

This document describes one collection of information for which NHTSA intends to seek OMB approval. **EFFECTIVE DATE:** Comments must be received on or before May 3, 2004.

ADDRESSES: Comments must refer to the docket notice number cited at the beginning of this notice and be submitted to U.S. Department of Transportation Dockets, Room PL—401, 400 Seventh Street, SW., Washington, DC 20590. Please identify the proposed collection of information for which a comment is provided, by referencing its OMB Control Number. It is requested, but not required, that 2 copies of the comments be provided. The Docket Section is open on weekdays from 10 a.m. to 5 p.m.

**FOR FURTHER INFORMATION CONTACT:** Complete copies of each request for collection of information may be obtained at no charge from Ms.

Henrietta L. Spinner, NHTSA, 400 Seventh Street, SW., Room 5320, NVS– 132, Washington, DC 20590. Ms. Spinner's telephone number is (202) 366–0846. Please identify the relevant collection of information by referring to its OMB Control Number.

SUPPLEMENTARY INFORMATION: Under the Paperwork Reduction Act of 1995, before an agency submits a proposed collection of information to OMB for approval, it must publish a document in the Federal Register providing a 60-day comment period and otherwise consult with members of the public and affected agencies concerning each proposed collection of information. OMB has promulgated regulations describing what must be included in such a document. Under OMB's regulation (at 5 CFR 1320.8 (d)), an agency must ask for public comment on the following:

(i) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

(ii) The accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(iii) How to enhance the quality, utility, and clarity of the information to be collected; and

(iv) How to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses.

In compliance with these requirements, NHTSA asks public comments on the following proposed collection of information:

*Title:* 49 CFR 537—Automotive Fuel Economy Reports.

OMB Control Number: 2127–0019. Affected Public: Business or other forprofit.

Form Number: This collection of information uses no standard form.

Abstract: Section 32907 of Chapter 329 of Title 49 of the United States Code requires each automobile manufacturer (other than those low volume manufacturers which were granted an alternative fuel economy standard under section 32902 (d)) to submit semiannual reports to the agency relating to that manufacturer's efforts to comply with average fuel economy standards. One report is due during the 30-day period preceding the beginning of each model year (the "pre-model year report") and the other is due during the

30-day period beginning on the 180th day of the model year (the "mid-model year report").

Section 32907 (a)(1) of Chapter 329 provides that each report must contain a statement as to whether the manufacturer will comply with average fuel economy standards for that year, a plan describing the steps the manufacturer took or will take to comply with the standards, and any other information the agency may require. Whenever a manufacturer determines that a plan it has submitted in one of its reports is no longer adequate to assure compliance, it must submit a revised plan.

Estimated Annual Burden: 3,300 hours.

Number of Respondents: 17.\*

\*Note: NHTSA anticipates a total of 40 responses may be filed by the 17 respondents, which most respondents will respond semiannually; however, a few respondents may respond thrice with amendments.

Issued on: February 27, 2004.

#### Claude H. Harris,

Director, Office of Crash Avoidance Standards.

[FR Doc. 04-4771 Filed 3-2-04; 8:45 am]

BILLING CODE 4910-59-P

#### **DEPARTMENT OF TRANSPORTATION**

#### Surface Transportation Board

[STB Finance Docket No. 34443]

# Timber Rock Railroad, Inc.—Lease Exemption—The Burlington Northern and Santa Fe Railway Company

Timber Rock Railroad, Inc. (TRRR), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to lease from The Burlington Northern and Santa Fe Railway Company (BNSF) 29.2 miles of rail line located between milepost 51.0 near Kirbyville, TX, and milepost 21.8, near Silsbee, TX. TRRR will also acquire 0.8 miles of incidental overhead trackage rights over BNSF's rail line between milepost 21.8 and milepost 21.0 near Silsbee, for the purpose of interchanging traffic with BNSF. TRRR will be the operator of the property.

TRRR certifies that its projected revenues as a result of this transaction will not result in its becoming a Class II or Class I rail carrier, and further certifies that its projected annual revenues will not exceed \$5 million.

The transaction was scheduled to be consummated on or shortly after February 16, 2004.

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 does not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34443, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423—0001. In addition, a copy of each pleading must be served on Karl Morell, Ball Janik LLP, Suite 225, 1455 F Street, NW., Washington, DC 20005.

Board decisions and notices are available on our Web site at "www.stb.dot.gov".

Decided: February 25, 2004. By the Board, David M. Konschnik, Director, Office of Proceedings.

#### Vernon A. Williams,

Secretary.

[FR Doc. 04–4591 Filed 3–2–04; 8:45 am] BILLING CODE 4915–01–P

### DEPARTMENT OF THE TREASURY

# Internal Revenue Service

# Proposed Collection; Comment Request for Form 8833

**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 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

**DATES:** Written comments should be received on or before May 3, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. 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 Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–3945, or through the Internet at Carol.A.Savage@irs.gov.

# SUPPLEMENTARY INFORMATION:

*Title:* Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

OMB Number: 1545–1354. Form Number: Form 8833.

Abstract: Taxpayers who are required by Internal Revenue Code section 6114 to disclose a treaty-based return position use Form 8833 to disclose that position. The form may also be used to make the treaty-based return position disclosure required by regulation § 301.770(b)–7(b) for "dual resident" taxpayers.

for "dual resident" taxpayers.

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 forprofit organizations and individuals or households.

Estimated Number of Respondents: 6,000.

Estimated Time Per Respondent: 6 Hours, 25 minutes.

Estimated Total Annual Burden Hours: 38,460.

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

<sup>&</sup>lt;sup>1</sup>BNSF will retain the right to operate certain overhead trains over the line being leased to TRRR.