

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-101447-04]

RIN 1545-BD07

**Deemed IRAs in Governmental Plans/
Qualified Nonbank Trustee Rules****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to qualification of governmental units as qualified nonbank trustees for deemed IRAs under section 408(q). The text of those regulations also serves as the text of these proposed regulations.**DATES:** Written or electronic comments must be received by October 20, 2004.**ADDRESSES:** The public may submit comments in three ways. Send submissions to: CC:PA:LPD:PR (REG-101447-04), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-101447-04), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or send electronically, via the IRS Internet site at <http://www.irs.gov/reg> or via the Federal eRulemaking Portal at <http://www.regulations.gov> (indicate IRS and REG-101447-04).**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Linda L. Conway, (202) 622-6090; concerning submissions of comments, Treena Garrett, (202) 622-3401 (not toll-free numbers).**SUPPLEMENTARY INFORMATION:****Background and Explanation of Provisions**

The temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR part 1 relating to section 408(a). The temporary regulations set forth special rules for a governmental unit that maintains a plan qualified under section 401(a), 403(a), 403(b) or 457 to qualify as a nonbank trustee for deemed IRAs under section 408(q). The text of those regulations also serves as the text of these proposed regulations. The preamble of the temporary regulations

explains the amendments and these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and because the proposed regulations do not impose a collection of information by small entities, the provisions of the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed rule and how it may be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Linda L. Conway, Office of Assistant Chief Counsel (Tax Exempt & Government Entities). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. In § 1.408-(e)(8)T is added to read as follows:

§ 1.408-2 Special rules for governmental entities.

[The text of proposed § 1.408-2 paragraph (e)(8) is the same as the text of § 1.408-2(e)(8)T published elsewhere in this issue of the **Federal Register**].

Mark E. Matthews,*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 04-16595 Filed 7-21-04; 8:45 am]

BILLING CODE 4830-01-P

**FEDERAL COMMUNICATIONS
COMMISSION****47 CFR Parts 73 and 76**

[MM Docket No. 98-204; DA 04-2015]

RIN 3060-AH95

**Review of the Commission's
Broadcast and Cable EEO Rules and
Policies****AGENCY:** Federal Communications Commission.**ACTION:** Proposed rule; extension of time.**SUMMARY:** This document grants extension of time for filing comments and reply comments. The Commission takes this action at the request of a group of participants in this proceeding to ensure that the public has sufficient time to prepare filings which would help resolve complex issues in this matter.**DATES:** Comments are due July 29, 2004; reply comments are due August 9, 2004.**ADDRESSES:** Federal Communications Commission, 445 12th Street, SW., Washington, DC 20554.**FOR FURTHER INFORMATION CONTACT:** Lewis Pulley, Policy Division, Media Bureau, (202) 418-1450 or Lewis.Pulley@FCC.gov.**SUPPLEMENTARY INFORMATION:** This is a summary of the Media Bureau's Order in MM Docket No. 98-204; DA 04-2015, adopted July 1, 2004, and released on July 2, 2004. The full text of this *Order* is available for inspection and copying during regular business hours in the FCC Reference Center, 445 Twelfth Street, SW., Room CY-A257, Portals II, Washington, DC 20554, and may also be purchased from the Commission's copy contractor, Best Copy and Printing, Inc., Room CY-B402, telephone (800) 378-3160, e-mail www.BCPIWEB.COM. To request materials in accessible formats

for people with disabilities (electronic files, large print, audio format and Braille), send an e-mail to fcc504@fcc.gov or call the Consumer & Governmental Affairs Bureau at 202-418-0531 (voice), 418-7365 (TTY).

Synopsis of Order

1. On June 30, 2004, the National Organization for Women and four other groups ("NOW") jointly filed a Motion for Extension of Time. NOW seeks an extension of the deadline for filing comments and reply comments responsive to the *Third Report and Order and Fourth Notice of Proposed Rule Making* ("3R&O", 69 FR 34950, June 23, 2004; "4NPRM", 69 FR 34986, June 23, 2004), in this proceeding.

2. NOW states that the additional time is necessary to enable it to devote adequate time and resources to this proceeding. NOW states that it also needs time to permit various interested parties to work together to formulate an approach that may successfully resolve the issue in this proceeding.

3. We find that the public interest would be served by granting the requested extension of the comments and reply comments deadlines. The brief extension requested will enable NOW and other parties to prepare comprehensive comments and replies that will help the Commission in its decision-making and help resolve the complex and significant public policy issues raised in this proceeding.

4. NOW's Motion for Extension of Time is *granted*.

5. This action is taken pursuant to delegated authority under § 0.283 of the Commission's Rules, 47 CFR 0.283.

Federal Communications Commission.

William H. Johnson,

Chief, Media Bureau.

[FR Doc. 04-16602 Filed 7-21-04; 8:45 am]

BILLING CODE 6712-01-P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

49 CFR Part 571

[Docket No. NHTSA 2002-12411]

Federal Motor Vehicle Safety Standards

AGENCY: National Highway Traffic Safety Administration (NHTSA), DOT.

ACTION: Denial of petition for rulemaking.

SUMMARY: This document denies a petition for rulemaking submitted by

Mr. Paul Wagner of Bornemann Products to amend Federal Motor Vehicle Safety Standard (FMVSS) No. 207, "Seating systems."

FOR FURTHER INFORMATION CONTACT: For non-legal issues: Louis Molino, Office of Crashworthiness Standards, NVS-112, National Highway Traffic Safety Administration, 400 Seventh Street, SW., Washington, DC 20590. Telephone (202) 366-1833. Fax: (202) 366-4329. For legal issues: Eric Stas, Office of Chief Counsel, NCC-112, National Highway Traffic Safety Administration, 400 Seventh Street, SW., Washington, DC 20590. Telephone: (202) 366-2992. Fax: (202) 366-3820.

SUPPLEMENTARY INFORMATION:

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I. The Petition

On October 28, 1997, the agency received a petition¹ from Paul N. Wagner, President, Bornemann Products Incorporated (Bornemann) requesting, "that the National Highway Traffic Safety Administration initiate rulemaking on the necessary test procedures for a seating system that incorporates all safety belt anchorages on the seating system, so as to specifically define the testing processes required accordingly. If denied, it is requested that the National Highway Traffic Safety Administration reaffirm that the current test standards for seating systems hold as written."

In the petition, Bornemann referenced an August 3, 1994 amendment to Federal Motor Vehicle Safety Standard (FMVSS) No. 208, "Occupant crash protection," (59 FR 39472), which had the goal of providing adjustability of Type 2 seat belts to improve the fit and increase the comfort of the belt for a variety of different sized occupants as means of increasing belt use. Section S7.1.2.2(a) of FMVSS No. 208 states that the adjustability requirement does not apply to a seat "which is adjustable fore and aft while the vehicle is in motion and whose seat frame above the fore-and-aft adjuster is part of each of the assembly's seat belt anchorages." This effectively exempts seats that have the torso belt anchored to the seat belt (integrated seats). The petitioner drew the conclusion that, therefore, NHTSA believes that integrated seats "would be

an appropriate way to promote further seat belt use."

Bornemann pursued the manufacture of integrated seats. The petition states that "[i]n the development process, it was noticed that different recliner mechanisms, or reclining devices, used in certain integrated seating systems tested could suffer a change in detent, or reclined position, due to the design of the recliner adjustment latch, or 'teeth'; these teeth in the reclining device, which provide the back strength to an integrated system, when tested with the prescribed loads in #571.210, would actually shear during the test loading, and deform dramatically." Correspondence between Bornemann and NHTSA and a series of letters of interpretation from NHTSA from 1994 to 1997² established:

- Compliance testing for FMVSS No. 207, "Seating systems," requires the attachment of a reinforcing strut between the seat back and seat base to facilitate inertial load application through the seat's center of gravity. The seat belt loads specified in FMVSS No. 210, "Seat belt assembly anchorages," are applied simultaneously with the seat inertial loading, including the load applied to the torso belt anchored to the seat back.

- The seat must stay in the pre-load position of adjustment during the test.
- FMVSS No. 210 may be applied independently of FMVSS No. 207. No reinforcing strut is applied when testing to FMVSS No. 210. However, under FMVSS No. 210, the seat recliner may fail without jeopardizing compliance. Bornemann believes that when FMVSS No. 207 is applied to integrated seats and the belt anchorages are tested under S4.2(c) of FMVSS No. 207, "the struts attached to the seat actually may become a strengthening apparatus for the seat back itself for this test." This in turn fails to test the requirement that the seat stay in the pre-load position of adjustment. Bornemann goes on to state that "the issue to be determined by the Agency would be to ascertain whether or not this adjustment issue should be applied to the recliner mechanism in the specific circumstance."

II. Additional Data From Petitioner

On July 15, 1998, the agency sent a letter to Mr. Wagner, asking for more supporting information. In response to the agency's request, Bornemann conducted an integrated seat test program. Tests were performed on three identical seat designs. The seat recliners tested were modified by Bornemann

¹ Docket Management System NHTSA-2002-12411.

² Docket Management System NHTSA-2002-12411.