

deaths by providing updated information about rider operator characteristics, attitudes, and behaviors. Of particular interest will be comparisons of the training, experience, attitudes, and behaviors of those operators who have been involved in crashes versus those who have not.

Preliminary work was conducted to explore the possibility of obtaining a random sample of motorcycle operators using computer-assisted telephone interviewing technology. Unfortunately, only two percent of the U.S. population aged 16 and older ride a motorcycle; thus, standard, nationally based, telephone survey techniques would not be cost effective. Further, contacts with specific States indicated that it is not feasible to obtain a representative sample of motorcycle owners and operators given the limitations of data available from motor-vehicle departments. Therefore, an in-person survey using a convenience sample selected from various venues across broad geographic areas was chosen as the most practical approach.

The survey will be administered using face-to-face interview. Motorcycle operators, both licensed and non-licensed will be included, with a special emphasis on riders over 40 years of age. Participation by respondents will be strictly voluntary. The basic interview will vary from 8–10 minutes; whereas for crash involved operators, an additional 5 minutes of questions will be administered. The average interview should last approximately 12 minutes. The requested expiration date of approval is June 30, 2005.

Trained interviews will use specially developed survey forms with multiple-choice responses where possible to reduce survey administration time and to minimize data collection errors. To further reduce survey administration time and to minimize data collection errors, the trained interviewers will be current motorcyclists where possible. A Spanish-language questionnaire and bilingual interviewer will be used to reduce language barriers to participation. Confidentiality will be assured by conformance to procedures described in CIPSEA 2002.

The findings from this proposed survey will assist NHTSA in addressing the problem of motorcycle operator safety. NHTSA will use the findings to help focus current programs and activities to achieve the greatest benefit, to develop new programs, to decrease the likelihood of such crashes, and to provide informational support to states, localities, law enforcement agencies, and motorcyclists that will aid them in

their efforts to reduce motorcyclist crashes, injuries and fatalities.

#### **Estimate of the Total Annual Burden Resulting From the Collection of Information**

NHTSA estimates that respondents in the sample would require an average of 12 minutes to complete the personal interview. Thus, estimated reporting burden on the general public would be a total of 400 hours per year for 2 years. The respondents would not incur any reporting or recordkeeping cost from the information collection.

*Number of Respondents:* It is anticipated that the number of respondents will be 4,000 motorcycle operators during the course of this study.

Comments are invited on: whether the proposed collection of information is necessary for the proper performance of the functions of NHTSA, including whether the information will have practical utility; the accuracy of NHTSA'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.

#### **Marilena Amoni,**

*Associate Administrator for Program Development and Delivery National Highway Traffic Safety Administration.*

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**BILLING CODE 4910–59–M**

## **DEPARTMENT OF THE TREASURY**

### **Submission for OMB Review; Comment Request**

April 15, 2003.

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, Pub. L. 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 May 27, 2003 to be assured of consideration.

### **Internal Revenue Service**

*OMB Number:* 1545–0441.

*Form Number:* IRS Forms 6559 and 6559–A.

*Type of Review:* Extension.

*Title:* Form 6659: Report and Summary of Magnetic Media; and Form 6559–A: Continuation Sheet for Form 6559.

*Description:* Forms 6559 and 6559–A are used by filers of Form W–2 wage and tax data to transmit filing on magnetic media. SSA and IRS need signed and summary data for processing purposes. The forms are used primarily by large employers and tax filing services (service bureaus).

*Respondents:* Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 90,000.

*Estimated Burden Hours Per Respondent:* 18 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 27,000 hours.

*OMB Number:* 1545–1240.

*Regulation Project Number:* INTL–116–90 NPRM.

*Type of Review:* Extension.

*Title:* Allocation of Charitable Contributions.

*Description:* The recordkeeping requirement affects businesses or other for-profit institutions. This information is required by the IRS to ensure the proper application of section 1.861–8(e)(iv) of the regulations. This information will be used to verify the U.S. source allocation of certain charitable contributions.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 500.

*Estimated Burden Hours Per Recordkeeper:* 1 hour.

*Estimated Total Recordkeeping Burden:* 500 hours.

*OMB Number:* 1545–1412.

*Regulation Project Number:* FI–54–93 Final.

*Type of Review:* Extension.

*Title:* Clear Reflection of Income in the Case of Hedging Transactions.

*Description:* This information is required by the Internal Revenue Service to verify compliance with section 446 of the Internal Revenue Code. This information will be used to determine that the amount of tax has been computed correctly.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 110,000.

*Estimated Burden Hours Per*

*Recordkeeper:* 12 minutes.

*Estimated Total Recordkeeping*

*Burden:* 22,000 hours.

*OMB Number:* 1545-1533.

*Revenue Procedure Number:* Revenue Procedure 97-22.

*Type of Review:* Extension.

*Title:* 26 CFR 601.105, Examination of Returns and Claims for Refund, Credits, or Abatement, Determination of Correct Tax Liability.

*Description:* The information requested in Revenue Procedure 97-22 under sections 4 and 5 is required to ensure that records maintained in an electronic storage system will constitute records within the meaning of section 6001.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Recordkeepers:* 50,000.

*Estimated Burden Hours Per*

*Recordkeeper:* 20 hours, 1 minute.

*Estimated Total Recordkeeping*

*Burden:* 1,000,400 hours.

*OMB Number:* 1545-1540.

*Regulation Project Number:* REG-106871-00 NPRM.

*Type of Review:* Extension.

*Title:* Reporting Requirement for Widely Held Fixed Investment Trusts.

*Description:* The regulations clarify the reporting requirements of trustees and middlemen involved with widely held fixed investment trusts.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,200.

*Estimated Burden Hours Per*

*Respondent:* 2 hours.

*Frequency of Response:* Quarterly, Annually.

*Estimated Total Reporting Burden:* 2,400 hours.

*OMB Number:* 1545-1673.

*Revenue Procedure Number:* Revenue Procedure 2002-47.

*Type of Review:* Extension.

*Title:* Employee Plans Compliance Resolution System.

*Description:* The information requested in this revenue procedure is required to enable the Commissioner, Tax Exempt and Government Entities Division of the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of these agreements and statements allows individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 4,292.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 13 hours, 6 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 56,272 hours.

*Clearance Officer:* Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 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,**

*Departmental Reports, Management Officer.*  
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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 17, 2003.

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 May 27, 2003 to be assured of consideration.

### Internal Revenue Service

*OMB Number:* 1545-1312.

*Regulation Project Number:* INTL 15-91 NPRM.

*Type of Review:* Extension.

*Title:* Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).

*Description:* Certain taxpayers are allowed to elect a mark to market method of accounting for currency gains and losses and to integrate certain foreign currency denominated dividend, rent and royalty payments with hedges thereof.

*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents:* 1,500.

*Estimated Burden Hours Per*

*Respondent:* 40 minutes.

*Frequency of Response:* Other (One-time only).

*Estimated Total Reporting Burden:* 1,000 hours.

*OMB Number:* 1545-1522.

*Revenue Procedure Number:* Revenue Procedures 2003-1 and 2003-3.

*Type of Review:* Extension.

*Title:* 26 CFR 601.201—Rulings and Determination Letters.

*Description:* The information requested in Revenue Procedure 2003-1 under sections 5.05, 6.07, 8.01, 8.02, 8.03, 8.04, 8.05, 8.07, 9.01, 10.06, 10.07, 10.09, 11.01, 11.06, 11.07, 12.12, 13.02, 15.02, 15.03, 15.07, 15.08, 15.09, and 15.11, paragraph (B)(1) of Appendix A, and Appendix C, and question 35 of Appendix C, and in Revenue Procedure 2003-3 under sections 3.01(29), 3.02(1) and (3), 4.01(26), and 4.02(1) and (7)(b) is required to enable the Internal Revenue Service to give advice on filing letter ruling and determination letter requests and to process such requests.

*Respondents:* Business or other for-profit, Individuals or households, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 3,800.

*Estimated Burden Hours Per*

*Respondent:* 80 hours, 19 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 305,230 hours.

*OMB Number:* 1545-1531.

*Notice Number:* Notice 97-19 and Notice 98-34.

*Type of Review:* Extension.

*Title:* Guidance for Expatriates Under Sections 877, 2501, 2107, and 6039F.

*Description:* Notice 97-19 and Notice 98-34 provide guidance for individuals affected by amendments to Code sections 877, 2107, and 2501, as amended by the Health Insurance Portability and Accountability Act. These notices also provide guidance on Code section 6039F.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 12,350.

*Estimated Burden Hours Per*

*Respondent:* 32 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 6,525 hours.

*Clearance Officer:* Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW, Washington, DC 20224.