

substantially similar to a motor vehicle originally manufactured for importation into and sale in the United States, certified under 49 U.S.C. 30115, and of the same model year as the model of the motor vehicle to be compared, and is capable of being readily altered to conform to all applicable Federal motor vehicle safety standards.

Petitions for eligibility decisions may be submitted by either manufacturers or importers who have registered with NHTSA pursuant to 49 CFR part 592. As specified in 49 CFR 593.7, NHTSA publishes notice in the **Federal Register** of each petition that it receives, and affords interested persons an opportunity to comment on the petition. At the close of the comment period, NHTSA decides, on the basis of the petition and any comments that it has received, whether the vehicle is eligible for importation. The agency then publishes this decision in the **Federal Register**.

Automobile Concepts, Inc., ("AMC"), of North Miami, Florida (Registered Importer 01-278) has petitioned NHTSA to decide whether nonconforming 2004 Lamborghini Gallardo passenger cars are eligible for importation into the United States. The vehicles which AMC believes are substantially similar are 2004 Lamborghini Gallardo passenger cars that were manufactured for importation into, and sale in, the United States and certified by their manufacturer as conforming to all applicable Federal motor vehicle safety standards.

The petitioner claims that it carefully compared non-U.S. certified 2004 Lamborghini Gallardo passenger cars to their U.S.-certified counterparts, and found the vehicles to be substantially similar with respect to compliance with most Federal motor vehicle safety standards.

AMC submitted information with its petition intended to demonstrate that non-U.S. certified 2004 Lamborghini Gallardo passenger cars, as originally manufactured, conform to many Federal motor vehicle safety standards in the same manner as their U.S. certified counterparts, or are capable of being readily altered to conform to those standards.

Specifically, the petitioner claims that non-U.S. certified 2004 Lamborghini Gallardo passenger cars are identical to their U.S. certified counterparts with respect to compliance with Standard Nos. 102 *Transmission Shift Lever Sequence, Starter Interlock, and Transmission Braking Effect*, 103 *Windshield Defrosting and Defogging Systems*, 104 *Windshield Wiping and Washing Systems*, 106 *Brake Hoses*, 109

*New Pneumatic Tires*, 113 *Hood Latch System*, 116 *Motor Vehicle Brake Fluids*, 124 *Accelerator Control Systems*, 135 *Passenger Car Brake Systems*, 201 *Occupant Protection in Interior Impact*, 202 *Head Restraints*, 204 *Steering Control Rearward Displacement*, 205 *Glazing Materials*, 206 *Door Locks and Door Retention Components*, 207 *Seating Systems*, 212 *Windshield Mounting*, 214 *Side Impact Protection*, 216 *Roof Crush Resistance*, 219 *Windshield Zone Intrusion*, 301 *Fuel System Integrity*, 302 *Flammability of Interior Materials*, and 401 *Interior Trunk Release*.

In addition, the petitioner claims that the vehicles comply with the Bumper Standard found in 49 CFR part 581.

The petitioner also contends that the vehicles are capable of being readily altered to meet the following standards, in the manner indicated:

Standard No. 101 *Controls and Displays*: Installation of a U.S.-model instrument cluster. U.S. version software must also be downloaded to meet the requirements of this standard.

Standard No. 108 *Lamps, Reflective Devices and Associated Equipment*: Inspection of all vehicles and replacement of the following with U.S.-model components on vehicles not already so equipped: (a) Headlamp assemblies; and (b) rear side marker lamps that incorporate rear side-mounted reflex reflectors.

Standard No. 110 *Tire Selection and Rims*: Installation of a tire information placard.

Standard No. 111 *Rearview Mirrors*: Installation of a U.S.-model passenger side rearview mirror, or inscription of the required warning statement on the face of that mirror.

Standard No. 114 *Theft Protection*: Installation of U.S. version software to meet the requirements of this standard.

Standard No. 118 *Power-Operated Window, Partition, and Roof Panel Systems*: Installation of U.S. version software, or installation of a supplemental relay system to meet the requirements of this standard.

Standard No. 208 *Occupant Crash Protection*: (a) Installation of U.S. version software, or installation of a supplemental buzzer system to ensure that the seat belt warning system conforms to the requirements of this standard, and (b) inspection of all vehicles and replacement of any non U.S.-model components necessary to meet the requirements of this standard with U.S.-model components on vehicles that are not already so equipped.

Petitioner states that the restraint systems used at the front outboard

seating positions include airbags and knee bolsters as well as combination lap and shoulder belts. These seat belt systems are self-tensioning and release by means of a single red pushbutton.

Standard No. 209 *Seat Belt Assemblies*: Inspection of all vehicles and replacement of any non-U.S.-model seat belts with U.S.-model components on vehicles that are not already so equipped.

Standard No. 210 *Seat Belt Assembly Anchorages*: Inspection of all vehicles and replacement of any non-U.S.-model seat belt anchorages with U.S.-model components on vehicles that are not already so equipped.

Standard No. 225 *Child Restraint Anchorage Systems*: Installation of U.S.-model child seat tether anchorage for the passenger seat.

The petitioner additionally states that a vehicle identification plate must be affixed to the vehicles near the left windshield post to meet the requirements of 49 CFR part 565.

Interested persons are invited to submit comments on the petition described above. Comments should refer to the docket number and be submitted to: Docket Management, Room PL-401, 400 Seventh St., SW., Washington, DC 20590. [Docket hours are from 9 a.m. to 5 p.m.]. It is requested but not required that 10 copies be submitted.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above address both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*  
[FR Doc. 04-22952 Filed 10-12-04; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 5, 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, 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 November 12, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1201.

*Regulation Project Numbers:* REG-152549-03 NPRM and Temporary; and PS-52-88 Final.

*Type of Review:* Extension.

*Title:* REG-152549-03 NPRM and Temporary: Section 179 Elections; and PS-52-88 Final: Election to Expense Certain Depreciable Business Assets.

*Description:* The regulations provide rules on the election described in section 179(b)(4); the apportionment of the dollar limitation among component members of a controlled group; the proper order for deducting the carryover of disallowed deduction; and the maintenance of information which permits the specific identification of each piece of section 179 property and reflects how and from whom such property was acquired and when such property was placed in service. The recordkeeping and reporting is necessary to monitor compliance with the section 179 rules.

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

*Estimated Number of Respondents/Recordkeepers:* 4,035,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 45 minutes.

*Frequency of response:* Annually, Other (once).

*Estimated Total Reporting/Recordkeeping Burden:* 3,022,500 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.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Committee to the Internal Revenue Service; Meeting

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** The Information Reporting Program Advisory Committee (IRPAC) will hold a public meeting on Thursday, October 28, 2004.

**FOR FURTHER INFORMATION CONTACT:** Ms. Jacqueline Tilghman, National Public Liaison, CL:NPL:PAC, Room 7567 IR, 1111 Constitution Avenue, NW., Washington, DC 20224. Telephone: 202-622-6440 (not a toll-free number). E-mail address: *\*public\_liaison@irs.gov*.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), a public meeting of the IRPAC will be held on Thursday, October 28, 2004, from 9 a.m. to 4 p.m. in Room 3313, main Internal Revenue Service building, 1111 Constitution Avenue, NW., Washington, DC 20224. Issues to be discussed include: Federal State

Cooperation; Mandatory Direct Rollovers-Section 401(a)(31)(B); Permanent Tax Reporting for Coverdell Education Savings Accounts; Tax Reporting of Retirement Accounts that are Closed due to the Customer Identification Program (CIP); Redesign and Simplification of Form 1065, K-1s, LLC and 2-D Bar Coding; Penalty Notices; Stock Option Deposits; Transcripts and Offsets. Reports from the four IRPAC sub-groups, Tax Exempt & Government Entities, Large and Mid-size Business, Small Business/Self-Employed, and Wage & Investment, will also be presented and discussed. Last minute agenda changes may preclude advance notice. The meeting room accommodates approximately 50 people, IRPAC members and Internal Revenue Service officials inclusive. Due to limited seating and security requirements, please call Jacqueline Tilghman to confirm your attendance. Ms. Tilghman can be reached at 202-622-6440. Attendees are encouraged to arrive at least 30 minutes before the meeting begins to allow sufficient time for purposes of security clearance. Please use the main entrance at 1111 Constitution Avenue to enter the building. Should you wish the IRPAC to consider a written statement, please call 202-622-6440, or write to: Internal Revenue Service, Office of National Public Liaison, CL:NPL:PAC, 1111 Constitution Avenue, NW., Room 7567 IR, Washington, DC 20224 or e-mail: *\*public\_liaison@irs.gov*.

Dated: October 1, 2004.

**J. Chris Neighbor,**

*Designated Federal Official Branch Chief, Liaison/Tax Forum Branch.*

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