

This notice of receipt of an application is published in accordance with the requirements of 49 U.S.C. 30113(b)(2) and does not represent any judgment of the agency on the merits of the application.

The make and type of passenger car for which exemption is requested is the Morgan open car or convertible. Morgan Motor Company ("Morgan"), the British manufacturer of the Morgan, has not offered its vehicle for sale in the United States since the early days of the Federal motor vehicle safety standards. In the nine years it has been in business, the applicant has bought 35 incomplete Morgan cars from the British manufacturer, and imported them as motor vehicle equipment, completing manufacture by the addition of engine and fuel system components. They differ from their British counterparts, not only in equipment items and modifications necessary for compliance with the Federal motor vehicle safety standards, but also in their fuel system components and engines, which are propane fueled. As the party completing manufacture of the vehicle, Cantab certifies its conformance to all applicable Federal safety and bumper standards. The vehicle completed by Cantab in the U.S. is deemed sufficiently different from the one produced in Britain that NHTSA considers Cantab the manufacturer, not a converter, even though the brand names are the same.

Morgan itself produced 478 cars in 1994, while in the year preceding the filing of its petition in June 1995, the applicant produced 9 cars for sale in the United States. Since the granting of its exemption in 1990, Cantab has invested \$38,244 in research and development related to compliance with Federal safety and emissions standards. The applicant has experienced a net loss in each of its last three fiscal (calendar) years, with a cumulative net loss for this period of \$92,594.

Application for Exemption From Standard No. 208

Cantab received NHTSA Exemption No. 90-3 from S4.1.2.1 and S4.1.2.2 of Standard No. 208, which expired May 1, 1993 (55 FR 21141). When this exemption was granted in 1990, the applicant had concluded that the most feasible way for it to conform to the automatic restraint requirements of Standard No. 208 was by means of an automatically deploying belt. In the period following the granting of the exemption, Morgan and the applicant created a mock-up of the Morgan passenger compartment with seat belt hardware and motor drive assemblies.

In time, it was determined that the belt track was likely to deform, making it inoperable. The program was abandoned, and Morgan and Cantab embarked upon research leading to a dual airbag system.

According to the applicant, Morgan tried without success to obtain a suitable airbag system from Mazda, Jaguar, Rolls-Royce and Lotus. As a result, Morgan is now developing its own system for its cars, and "[a]s many as twelve different sensors, of both the impact and deceleration (sic) type, have been tested and the system currently utilizes a steering wheel from a Jaguar and the Land Rover Discovery steering column." Redesign of the passenger compartment is underway, involving knee bolstering, a supplementary seat belt system, anti-submarining devices, and the seats themselves. Morgan informed the applicant on May 2, 1995, that it had thus far completed 10 tests on the mechanical components involved "and are now carrying out a detailed assessment of air bag operating systems and columns before we will be in a position to undertake the full set of appropriate tests to approve the installation in our vehicles."

Application for Exemption from Standard No. 214

Concurrently, Morgan and the applicant have been working towards meeting the dynamic test and performance requirements for side impact protection, for which Standard No. 214 has established a phase-in schedule. Although Morgan fits its car with a dual roll bar system specified by Cantab, and Cantab installs door bars and strengthens the door latch receptacle and striker plate, the system does not yet conform to the new requirements of Standard No. 214. It does, however, meet the previous side door strength requirements of the standard. Were the phase-in requirement of S8 applied to it, calculated on the basis of its limited production, only very few cars would be required to meet the standard.

Safety and Public Interest Arguments

Because of the small number of vehicles that the applicant produces and its belief that they are used for pleasure rather than daily for business commuting or on long trips, and because of the three-point restraints and side impact protection currently offered, the applicant argues that an exemption would be in the public interest and consistent with safety. It brings to the agency's attention two recent oblique front impact accidents at estimated speeds of 30 mph and 65 mph

respectively in which the restrained occupants "emerged unscathed."

Further, the availability "of this unique vehicle * * * will help maintain the existing diversity of motor vehicles available to the U.S. consumer." Finally, "the distribution of [this] propane-fueled vehicle has contributed to the national interest by promoting the development of motor systems by using alternate fuels."

Interested persons are invited to submit comments on the application described above. Comments should refer to the docket number and the notice number, and be submitted to: Docket Section, National Highway Traffic Safety Administration, room 5109, 400 Seventh Street, SW., Washington, DC 20590. It is requested but not required that 10 copies be submitted.

All comments received before the close of business on the comment closing date indicated below 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 application will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: August 14, 1995.

(49 U.S.C. 30113; delegations of authority at 49 CFR 1.50. and 501.8)

Issued on July 10, 1995.

Barry Felrice,

Associate Administrator for Safety Performance Standards.

[FR Doc. 95-17297 Filed 7-13-95; 8:45 am]

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DEPARTMENT OF THE TREASURY

Public Information Collection Requirements Submitted to OMB for Review

July 6, 1995.

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 1980, Public Law 96-511. 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Internal Revenue Service (IRS)*OMB Number:* 1545-0016*Form Number:* IRS Form 706-A*Type of Review:* Extension*Title:* United States Additional Estate Tax Return

Description: Form 706-A is used by individuals to compute and pay the additional estate taxes due under Code section 2032A(c). IRS uses the information to determine that the taxes have been properly computed. The form is also used for the basis election of section 1016(c)(1).

Respondents: Individuals or households*Estimated Number of Respondents/Recordkeepers:* 180*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—3 hr., 17 min.

Learning about the law or the form—2 hr., 13 min.

Preparing the form—1 hr., 46 min.

Copying, assembling, and sending the form to the IRS—1 hr., 3 min.

Frequency of Response: On occasion.*Estimated Total Reporting/**Recordkeeping Burden:* 1,499 hours.*OMB Number:* 1545-0021*Form Number:* IRS Form 709-A*Type of Review:* Extension*Title:* United States Short Form Gift Tax Return.

Description: Form 709-A is used to report gifts that would be taxable except that they are "split" between husband and wife. The form is a simplified version of Form 709, designed to relieve these gift/taxpayers of the burden of filing Form 709. IRS uses the information to assure that "gift-splitting" was properly elected.

Respondents: Individuals or households*Estimated Number of Respondents/Recordkeepers:* 45,000*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—13 min.

Learning about the law or the form—11 min.

Preparing the form—14 min.

Copying, assembling, and sending to the form to the IRS—20 min.

Frequency of Response: Annually.*Estimated Total Reporting/**Recordkeeping Burden:* 43,650 hours.*OMB Number:* 1545-0795*Form Number:* IRS Form 8233*Type of Review:* Extension

Title: Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual.

Description: Compensation paid to nonresident alien (NRA) for independent personal service (i.e., as independent contractors) is generally

subject to the 30% withholding or graduated rates. However, such compensation may be exempt from withholding because of a U.S. tax treaty or personal exemption amount. Form 8233 is used to request the exemption. A withholding agent reviews the form and accepts it or not and forwards the form to IRS if the agent accepted it.

Respondents: Business or other for-profit, Individuals or households*Estimated Number of Respondents/Recordkeepers:* 6,800*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—26 min.

Learning about the law or the form—12 min.

Preparing and sending the form to the IRS—41 min.

Frequency of Response: Annually*Estimated Total Reporting/**Recordkeeping Burden:* 9,044 hours*OMB Number:* 1545-1072*Regulation ID Number:* INTL-952-86 Final*Type of Review:* Extension*Title:* Allocation and Apportionment of Interest Expense

Description: The regulations provide rules concerning the allocation and apportionment of expenses to foreign source income for purposes of the foreign tax credit and other provisions

Respondents: Individuals or households, Business or other for-profit*Estimated Number of Respondents:* 15,000*Estimated Burden Hours Per**Respondent:* 6 minutes*Frequency of Response:* On occasion*Estimated Total Reporting Burden:*

3,750 hours

Clearance Officer: Garrick Shear (202)

622-3869, Internal Revenue Service,

Room 5571, 1111 Constitution

Avenue, NW., Washington, DC 20224

OMB Reviewer: Milo Sunderhauf (202)

395-7340, Office of Management and

Budget, Room 10226, New Executive

Office Building, Washington, DC

20503.

Lois K. Holland,*Departmental Reports Management Officer.*

[FR Doc. 95-17321 Filed 7-13-95; 8:45 am]

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Paperwork Reduction Act of 1980, Public Law 96-511. 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Bureau of Alcohol, Tobacco and Firearms (BATF)*OMB Number:* 1512-0005*Form Number:* ATF F 3210.1*Type of Review:* Extension*Title:* Application for Restoration of Firearms and/or Explosives

Description: Certain categories of persons are prohibited from possessing explosives and firearms. This form is the basis for ATF

investigating the merits of an applicant to have his rights restored.

Respondents: Individuals or households*Estimated Number of Respondents:* 5,000*Estimated Burden Hours Per**Respondent:* 30 minutes*Frequency of Response:* On occasion*Estimated Total Reporting Burden:*

2,500 hours

OMB Number: 1512-0024*Form Number:* ATF F 1 (5320.1)*Type of Review:* Revision*Title:* Application to Make and Register a Firearm

Description: This form is used by the public when applying to make a firearm that falls within the purview of the National Firearms Act (NFA). The information supplied by the applicant on the form helps to establish the applicants eligibility for approval of the request.

Respondents: Individuals or households, Business or other for-profit*Estimated Number of Respondents:* 1,271*Estimated Burden Hours Per**Respondent:* 4 hours*Frequency of Response:* On occasion*Estimated Total Reporting Burden:*

5,084 hours

OMB Number: 1512-0026*Form Number:* ATF F 3 (5320.3)*Type of Review:* Revision

Title: Application for Tax Exempt Transfer of Firearms and Registration of Special (Occupational) Taxpayer (26 U.S.C. 53, Firearms)

Description: This application allows a special taxpayer firearms licensee to transfer a National Firearms Act firearms without payment of tax to another eligible special taxpayer upon