

with all applicable Federal requirements of the Department of Transportation and the Environmental Protection Agency.

The notice of petition stated that under these factual circumstances, Europa could be regarded as the "manufacturer" of the Gelaendewagens that it has certified to U.S. standards, permitting J.K. to petition for an eligibility determination on the basis that the Gelaendewagens it wishes to import are substantially similar to vehicles certified by their original manufacturer for sale in the United States.

One comment was received in response to the notice of petition, from Europa, which described itself as the "final stage manufacturer" of 1999 and subsequent model year Gelaendewagens that it has imported into the United States. In this comment, Europa contended that J.K. did not establish in its petition that nonconforming 1999–2000 Gelaendewagens are eligible for importation. Europa expressed disagreement with the petition's assertion that 1999–2000 Gelaendewagens are identical to their U.S. certified counterparts with respect to all of the Federal motor vehicle safety standards identified in the notice of petition. Additionally, Europa stated that it performs a significant amount of work to conform Gelaendewagens to Standard Nos. 108, *Lamps, Reflective Devices, and Associated Equipment*, and 208, *Occupant Crash Protection*. In apparent reference to the fact that J.K. had requested, and been granted confidentiality with respect the engineering modifications it planned to make to conform the vehicles to those standards, Europa observed that in the absence of information on those modifications, it could reach no decision on whether they would achieve the intended result.

After receiving this comment, NHTSA requested Europa to state its objections with greater specificity. With this request, NHTSA informed Europa that the modifications that J.K. was proposing to conform 1999–2000 Gelaendewagens to Standard Nos. 108 and 208 were identical to ones Europa had described in import eligibility petitions it had submitted on earlier models of the vehicle.

Europa responded to NHTSA's request that it provide more specific comments on the petition. In this response, Europa observed that the petition incorrectly stated that the 1999–2000 Gelaendewagens were originally manufactured to conform to Standard Nos. 105, *Hydraulic and Electric Brake Systems*, 206, *Door Locks and Door Retention Components*, and

301, *Fuel System Integrity*. Europa stated that the vehicle was modified to meet those standards. In addition, Europa noted that the petition identified only one modification to conform the vehicles to Standard No. 111 *Rearview Mirrors* (adding warning text to the passenger side mirror), and contended that additional modifications, which it did not specify, were necessary to bring the vehicles into full compliance with that standard. Europa concluded its response by reiterating the belief that the petition does not establish that nonconforming 1999–2000 Gelaendewagens are eligible for importation.

NHTSA accorded J.K. an opportunity to respond to Europa's comments. In its response, J.K. stated that to achieve compliance with the marking requirements of Standard No. 105, it planned to replace the brake fluid reservoir cap on the nonconforming 1999–2000 Gelaendewagens with a U.S.-model cap on which the information required by the standard is embossed. J.K. further acknowledged that its petition failed to identify the modifications that are necessary to conform the vehicles to the rear door locking requirements of Standard No. 206. J.K. stated that it intends to partially disable the rear door lock mechanisms so that those locks conform to the standard.

NHTSA furnished Europa with a copy of J.K.'s response and asked it to elaborate on its previous comments and identify any additional modifications necessary to conform 1999–2000 Gelaendewagens to Standard Nos. 105, 111, 206, and 301. Europa responded by stating that it had no additional comments to make with regard to the petition.

J.K. subsequently informed NHTSA that it wished to change the basis for its petition from 49 U.S.C. section 30141(a)(1)(A) to 49 U.S.C. section 30141(a)(1)(B). As such, the petition would no longer be grounded on the contention that the 1999–2000 Gelaendewagens that J.K. sought to import were substantially similar to the vehicles of the same model and model years that had been certified by Europa as conforming to all applicable Federal motor vehicle safety standards prior to their importation into the United States. Instead, J.K. elected to proceed on the basis that the 1999–2000 Gelaendewagens that it sought to import have safety features that comply with, or are capable of being altered to comply with, all applicable Federal motor vehicle safety standards. J.K. supplied NHTSA with documentation demonstrating that the modifications it

plans to make to 1999–2000 Gelaendewagens are identical to those identified by Europa in its import eligibility petition for the 1998 model year Gelaendewagen, which was granted by the agency.

In view of these developments, NHTSA has decided to grant the petition.

#### Vehicle Eligibility Number for Subject Vehicles

The importer of a vehicle admissible under any final decision must indicate on the form HS–7 accompanying entry the appropriate vehicle eligibility number indicating that the vehicle is eligible for entry. VCP–18 is the vehicle eligibility number assigned to vehicles admissible under this notice of final decision.

#### Final Decision

Accordingly, on the basis of the foregoing, NHTSA hereby decides that 1999–2000 Mercedes Benz Gelaendewagen MPVs are eligible for importation into the United States because they have safety features that comply with, or are capable of being altered to comply with, all applicable Federal motor vehicle safety standards.

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

Issued on: April 18, 2001.

**Marilynne Jacobs,**

*Director, Office of Vehicle Safety Compliance.*  
[FR Doc. 01–10113 Filed 4–23–01; 8:45 am]

**BILLING CODE 4910–59–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 18, 2001.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 24, 2001 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545–0056.

*Form Number:* IRS Forms 1023 and Form 872-C.  
*Type of Review:* Extension.  
*Title:* Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (1023); and Consent Fixing Period of Limitation Upon Assessment of Tax Under Section

4940 of the Internal Revenue Code (872).  
*Description:* Form 1023 is filed by applicants seeking Federal income tax exemption as organizations described in section 501(c)(3). IRS uses the information to determine if the applicant is exempt and whether the applicant is a private foundation. Form

872-C extends the statute of limitations for assessing tax under section 4940.  
*Respondents:* Not-for-profit institutions.  
*Estimated Number of Respondents/Recordkeeper:* 29,409.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form/schedule	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
1023 Parts I to IV .....	55 hr., 43 min .....	5 hr., 0 min. ....	8 hr., 32 min.
1023 Schedule A .....	7 hr., 10 min .....	0 min .....	7 min.
1023 Schedule B .....	4 hr., 46 min .....	30 min .....	36 min.
1023 Schedule C .....	5 hr., 1 min .....	35 min .....	42 min.
1023 Schedule D .....	4 hr., 4 min .....	42 min .....	47 min.
1023 Schedule E .....	9 hr., 19 min .....	1 hr., 5 min .....	1 hr., 17 min.
1023 Schedule F .....	2 hr., 37 min .....	2 hr., 52 min .....	3 hr., 3 min.
1023 Schedule G .....	2 hr., 37 min .....	0 min .....	2 min.
1023 Schedule H .....	1 hr., 54 min .....	42 min .....	45 min.
1023 Schedule I .....	3 hr., 35 min .....	0 min .....	3 min.
872-C .....	1 hr., 25 min .....	24 min .....	25 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,069,267 hours.  
*OMB Number:* 1545-1591.  
*Revenue Procedure Number:* Revenue Procedure 98-23.  
*Regulation Project Number:* REG-251701-96 NPRM.  
*Type of Review:* Extension.  
*Title:* Qualified Subchapter S Trust Conversions to Electing Small Business Trusts (REG-251701-96); and Electing Small Business Trust (Rev. Proc. 98-23).  
*Description:* The revenue procedure and regulation provide a method for taxpayers to obtain the Secretary's consent to convert a Qualified Subchapter S Trust (QSST) to an Electing Small Business Trust (ESBT) as well as to convert an ESBT to a QSST.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 2,500.  
*Estimated Burden Hours Per Respondent:* 1 hour.  
*Frequency of Response:* Other (once).  
*Estimated Total Reporting Burden:* 2,500 hours.

*OMB Number:* 1545-1729.  
*Regulation Project Number:* REG-107186-00 NPRM and Temporary.  
*Type of Review:* Extension.  
*Title:* Electronic Payee Statements.  
*Description:* In general, under these regulations, a person required to furnish a statement on Form W-2 under Code sections 6041(d) or 6051, or Forms 1098-T or 1098-E under Code section 6050S, may furnish these statements electronically if the recipient consents to receive them electronically, and if the person furnishing the statement (1) makes certain disclosure3s to the

recipient, (2) annually notifies the recipient that the statement is available on a website, and (3) provides access to the statement on that website for a prescribed period of time.  
*Respondents:* Business or other for-profit, Individuals or households.  
*Estimated Number of Respondents/Recordkeeper:* 15,200.  
*Estimated Burden Hours Per Respondent/Recordkeeper:* 6 minutes.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,844,950 hours.  
*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.  
*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**  
*Departmental Reports, Management Officer.*  
 [FR Doc. 01-10045 Filed 4-23-01; 8:45 am]  
**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

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**DATES:** Written comments should be received on or before May 24, 2001 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0232.  
*Form Number:* IRS Form 6497.  
*Type of Review:* Extension.  
*Title:* Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.  
*Description:* Form 6497 is used by any governmental agency or its agents that make nontaxable grants or subsidized financing for energy conservation or production programs. IRS uses the information from the form to ensure that recipients have not claimed tax credits or other benefits with respect to the grant or subsidized financing (no "double dipping").  
*Respondents:* Business or other for-profit, Federal Government, State, Local or Tribal Government.  
*Estimated Number of Recordkeepers:* 250.  
*Estimated Burden Hours Per Recordkeeper:*  
 Recordkeeping—2 hr. 23 min.  
 Learning about the law or the form—24 min.  
 Preparing, copying, and sending the form to the IRS—27 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 810 hours.  
*OMB Number:* 1545-0763.