

comply with FMVSS Nos. 214 and 216. Based on the similarity of the 1997 and 1998 models to the 1999 model year vehicles that are the subject of this petition, the agency has no reason to conclude that the 1999 models are not similarly capable of being readily altered to comply. FNA was correct in observing that the agency, through oversight, had neglected to include in the notice of petition any discussion regarding the vehicles' compliance with FMVSS No. 216. The notice should have stated that the petition identified the installation of braces bonded at the rear roof corners as needed to conform to the vehicles to that standard. With regard to the petitioner's failure to provide a VIN for the petitioned vehicle, the agency notes that although it would prefer petitioners to supply information of this kind, there is no regulatory requirement for them to do so.

Based on these considerations, the agency decided to grant the petition.

As NHTSA concluded in its analysis of the eligibility of the similar 1997 and 1998 Ferrari GT and GTA passenger cars, the modifications proposed for the 1999 Ferrari GT and GTA passenger cars indicate that the vehicles are capable of being readily altered.

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. VSP-445 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 decided that 1999 Ferrari 456GT and GTA passenger cars that were not originally manufactured to comply with all applicable FMVSS are substantially similar to 1999 Ferrari 456GT and GTA passenger cars originally manufactured for importation into and sale in the United States and certified under 49 U.S.C. 30115, and are capable of being readily altered to conform to all applicable FMVSS.

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. E5-7021 Filed 12-7-05; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 1, 2005.

The Department of the 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 January 9, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0013.

Type of Review: Extension.

Title: Notice Concerning Fiduciary Relationship.

Form: IRS form 56.

Description: Form 56 is used to inform the IRS that a person is acting for another person in a fiduciary capacity so that the IRS may mail tax notices to the fiduciary concerning the persons for whom he/she is acting. The data is used to ensure that the fiduciary relationship is established or terminated and to mail or discontinue mailing designated tax notices to the fiduciary.

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

Estimated Total Burden Hours: 292,800 hours.

OMB Number: 1545-0430.

Type of Review: Extension.

Title: Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

Form: IRS form 4810.

Description: Form 4810 is used to request a prompt assessment under IRC Section 6501(d). IRS uses this form to locate the return to expedite processing of the taxpayer's request.

Respondents: Business or other for-profit, Individual or households, Farms and Federal Government.

Estimated Total Burden Hours: 2,000 hours.

OMB Number: 1545-0666.

Type of Review: Extension.

Title: Statement for Claiming Benefits Provided by Section 911 of the Internal Revenue Code.

Form: IRS form 673.

Description: Form 673 is completed by a citizen of the United States and is

furnished to his or her employer in order to exclude from income tax withholding all or part of the wages paid the citizen for services performed outside the United States.

Respondents: Individual or households.

Estimated Total Burden Hours: 71,000 hours.

OMB Number: 1545-1221.

Type of Review: Extension.

Title: EE-147-87 (final) Qualified Separate Lines of Business.

Description: The affected public includes employers who maintain qualified employee retirement plans. Where applicable, the employer must furnish notice to the IRS that the employer treats itself as operating qualified separate lines of business and some may request an IRS determination that such lines satisfy administrative security.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 899 hours.

OMB Number: 1545-1511.

Type of Review: Extension.

Title: REG-209828-96 (Final) Nuclear Decommissioning Funds; Revised Schedules of Ruling Amounts.

Description: The regulations revise the requirements for requesting a schedule or ruling amounts based on a formula or method.

Respondents: Business or other for-profit.

Estimated Total Burden Hours: 100 hours.

OMB Number: 1545-1933.

Type of Review: Extension.

Title: Revenue Procedure 2005-28, Granting Automatic Consent to Change to the Alternative Tax Book Value Method of Valuing Assets for Expense Apportionment Purpose.

Form: IRS forms 1116 and 1118.

Description: This revenue procedure provides the administrative procedure under which an eligible taxpayer may obtain automatic consent to change from the fair market value method to the alternative tax book value method to the alternative tax book value method of valuing assets for purpose of apportioning expenses under section 1.861-9T(g) of the Temporary Income Tax Regulations. The procedure applies to changes in apportionment method requested for taxable years beginning between March 26, 2004 and March 25, 2006. The reporting and recordkeeping requirements imposed by the revenue procedure will enable the IRS to identify eligibility to use the procedure and the years for which the alternative tax book value method is being adopted. Likely respondents are corporations.

Respondents: Business or other for-profit, Individual or households.

Estimated Total Burden Hours: 100 hours.

OMB Number: 1545-1960.

Type of Review: Extension.

Title: Information Referral.

Form: IRS form 3949-A.

Description: This application is voluntary and the information requested helps us determine if there has been a violation of income Tax Law. We need the taxpayer identification number-Social Security Number (SSN) or Employer Identification Number (EIN) in order to fully process your application. Failure to provide this information may lead to suspension of processing this application.

Respondents: Individual or households.

Estimated Total Burden Hours: 53,750 hours.

OMB Number: 1545-1962.

Type of Review: Extension.

Title: Notice of Income Donated Intellectual Property.

Form: IRS form 8899.

Description: This form is filed by charitable org. receiving donations of intellectual property if the donor provides a timely notice. The initial deduction is limited to the donor's basis; additional deductions are allowed to the extent of income from the property, reducing excessive deductions.

Respondents: Business or other for-profit, Not-for-profit institutions.

Estimated Total Burden Hours: 5,430 hours.

Clearance Officer: Glenn P. Kirkland (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Michael A. Robinson,

Treasury PRA Clearance Officer.

[FR Doc. E5-7012 Filed 12-7-05; 8:45 am]

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DEPARTMENT OF THE TREASURY

Anti-Terrorist Financing Guidelines: Voluntary Best Practices for U.S.-Based Charities

AGENCY: Office of Terrorist Financing and Financial Crime, Treasury.

ACTION: Notice with request for comments.

SUMMARY: The U.S. Department of the Treasury ("Treasury") is publishing for

public comment a revised version of its *Anti-Terrorist Financing Guidelines: Voluntary Best Practices for U.S.-Based Charities* ("Guidelines"), which were originally released in November 2002. Although Treasury is soliciting public comment on these Guidelines, they immediately replace the 2002 Guidelines. Treasury will consider all comments received on or before February 1, 2006, in finalizing the revised version of the Guidelines for republication in the **Federal Register** and on Treasury's Web site.

DATES: Written comments must be received on or before February 1, 2006.

ADDRESSES: Comments may be submitted by mail, by facsimile, or through the Treasury's Web site:

Mailing address: Office of Terrorist Financing and Financial Crime, U.S. Department of the Treasury, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

Facsimile number: (202) 622-9747.
Web site: <http://www.treas.gov/offices/enforcement/key-issues/protecting/charities-intro.shtml>.

FOR FURTHER INFORMATION CONTACT:

Office of Terrorist Financing and Financial Crime: (202) 622-3786.

SUPPLEMENTARY INFORMATION: The revised Guidelines and additional information concerning the protection of charities are available on the Treasury Web site at <http://www.treas.gov/offices/enforcement/key-issues/protecting/index.shtml>.

The text of the revised Guidelines is printed below.

Dated: November 29, 2005.

Patrick M. O'Brien,

Assistant Secretary of the Treasury.

U.S. Department of the Treasury Anti-Terrorist Financing Guidelines: Voluntary Best Practices for U.S.-Based Charities¹

I. Introduction

Upon issuance of Executive Order 13224, President George W. Bush directed the U.S. Department of the Treasury ("Treasury") to work with other elements of the Federal government and the international community to develop a comprehensive and sustained campaign against the sources and conduits of terrorist financing. Investigations have revealed terrorist abuse of charitable organizations, both in the United States and worldwide, often through the diversion of donations intended for

humanitarian purposes but funneled instead to terrorists, their support networks, and their operations. This abuse threatens to undermine donor confidence and jeopardizes the integrity of the charitable sector, whose services are indispensable to both national and world communities.

In response to this threat, Treasury first released the *Anti-Terrorist Financing Guidelines: Voluntary Best Practices for U.S.-Based Charities* ("Guidelines") in November 2002. In November 2005, Treasury revised these Guidelines, based on extensive review and comment by public and private sector interested parties, to improve the utility of the Guidelines in protecting the sector from abuse by terrorists and their support networks. The Guidelines further enhance awareness in the donor and charitable communities of the kinds of practices that charities may adopt to reduce the risk of terrorist financing. These Guidelines, as presented by Treasury, are voluntary and do not supersede or modify current or future legal requirements applicable to all U.S. persons, including non-profit institutions. Rather, the Guidelines are intended to assist charities in developing a risk-based approach to guard against the threat of diversion of charitable funds for use by terrorists and their support networks. Given the risk-based nature of these Guidelines, we recognize that certain aspects will not be applicable to every charity, charitable activity, or circumstance. Moreover, we acknowledge that certain exigent circumstances (such as catastrophic disasters) may make application of the Guidelines difficult. In such cases, charities should maintain a risk-based approach that includes all prudent and reasonable measures that are feasible under the circumstances. Charities and donors are encouraged to consult these Guidelines when considering protective measures to prevent infiltration or abuse by terrorists.²

² These guidelines are designed to assist charities that attempt in good faith to protect themselves from terrorist abuse and are not intended to address the problem of organizations that use the cover of charitable work, whether real or perceived, to provide support to terrorist groups or fronts operating on behalf of terrorist groups. Adherence to these Guidelines does not excuse any person (individual or entity) from compliance with any local, state, or federal law or regulation, nor does it release any person from or constitute a legal defense against any civil or criminal liability for violating any such law or regulation. In particular, adherence to these Guidelines shall not be construed to preclude any criminal charge, civil fine, or other action by Treasury or the Department of Justice against persons who engage in prohibited transactions with persons designated pursuant to the Antiterrorism and Effective Death Penalty Act of 1996, as amended, or with those that are

¹ This document is an amended version of the *Anti-Terrorist Financing Guidelines: Voluntary Best Practices for U.S.-Based Charities* released by the U.S. Department of the Treasury in November 2002.