or field reports related to this noncompliance.

Based on the above, NHTSA has decided that GM has met its burden of persuasion that the sunroof noncompliance described is inconsequential to motor vehicle safety. Accordingly, GM's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the noncompliances under 49 U.S.C. 30118 and 30120.

Authority: 49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: April 18, 2008.

Daniel C. Smith,

Associate Administrator for Enforcement.

[FR Doc. E8–8989 Filed 4–24–08; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA–2008–0067; Notice 1]

Automobili Lamborghini SpA, Receipt of Petition for Decision of Inconsequential Noncompliance

Automobili Lamborghini SpA (Lamborghini), has determined that certain vehicles that it manufactured during the period June 8, 2007 to December 18, 2007, did not fully comply with paragraph S5.5 of 49 CFR 571.205 Federal Motor Vehicle Safety Standards (FMVSS) No. 205 *Glazing Materials*. Lamborghini has filed an appropriate report pursuant to 49 CFR part 573, *Defect and Noncompliance Responsibility and Reports*.

Pursuant to 49 U.S.C. 30118(d) and 30120(h) (see implementing rule at 49 CFR part 556), Lamborghini has petitioned for an exemption from the notification and remedy requirements of 49 U.S.C. Chapter 301 on the basis that this noncompliance is inconsequential to motor vehicle safety.

This notice of receipt of Lamborghini's petition is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or other exercise of judgment concerning the merits of the petition.

Affected are approximately 152 model year 2008 Lamborghini Gallardo Superleggera coupe passenger cars produced during the period June 8, 2007 to December 18, 2007. Paragraph S5.5 of 49 CFR 571.205 requires in pertinent part that:

S5.5 Item 4A Glazing. Item 4A glazing may be used in all areas in which Item 4 safety glazing may be used, and also for side windows rearward of the ''C'' pillar. I.e., Item 4A glazing may be used under Item 4A paragraph (b) of ANSI/SAE Z26.1–1996 only in side windows rearward of the ''C'' pillar.

Lamborghini explained that due to a configuration mistake on the production line an incorrect component made of polycarbonate (item 4A glazing) was used in the rear windows of certain U.S. version coupes (hardtops). Lamborghini further explained that based on the requirements of paragraph S5.5 of FMVSS No. 205 item 4A glazing is permitted in European specification vehicle rear windows and in U.S. convertible rear windows, but not in U.S. coupe (hardtop) rear windows.

Lamborghini stated its belief that the reason why FMVSS No. 205 excludes item 4A from the rear windows of coupe (hardtop) vehicles is twofold:

(1) The breaking of rigid plastic windows in a crash could leave sharp, pointed shards in the window frame which could easily be contacted by an occupant's head. There is also concern about occupant injury resulting from large shards of rigid plastic glazing being propelled inward by vehicle impacts with trees, poles, or other vehicles.

(2) Second, The reduction in visibility through rear windows using plastic glazing due to abrasion and weathering creates significant safety concerns because a driver may have insufficient visibility to avoid a crash in the first place.

Lamborghini also stated that it believes the noncompliance is inconsequential to motor vehicle safety in the case of the Superleggera because neither of the safety concerns discussed above is present because:

(1) The use of polycarbonate glazing creates no greater danger because FMVSS No. 201 conformance testing has shown that a passenger head cannot physically contact the rear window given its small size and location. Also, the rear window is so small and located in a protected position between the ''buttresses'' of the vehicle's roof such that impacts with trees, poles, or other vehicles, would not create the danger of posed by large shards.

(2) Reduction in visibility due to abrasion and weathering is not an issue with the Superleggera. In this vehicle, the driver's rear visibility is based on the twin rear side mirrors. Even with no abrasion or weathering, the design of the vehicle (and in particular the ''buttresses'' of the roof) precludes a large degree of rearward visibility. Lamborghini additionally states that it believes that this situation is common for performance sports cars.

Lamborghini further explains that in its opinion NHTSA has previously given other reasons that a noncompliance similar to the instant one are inconsequential to motor vehicle safety including:

(1) Such a noncompliance is ''expected to be imperceptible, or nearly so, to vehicle occupants or approaching drivers.''

(2) Under FMVSS No. 205, item 4A glazing is permitted in the rear window of a ''convertible'', including hardtop convertibles.

(3) NHTSA previously held that as regards an exotic vehicle, a noncompliance is inconsequential because the vehicle at issue was not an ordinary passenger automobile designed for daily use, not designed to be used as a family's primary passenger vehicle, and more of a collector's piece, produced in very low numbers and driven a low number of miles.

Lamborghini additionally states that no customer complaints related to this noncompliance have been received.

Lamborghini requested that NHTSA consider its petition and grant an exemption from the notification and recall requirements of the National Traffic and Motor Vehicle Safety Act on the basis that the noncompliance described above is inconsequential as it relates to motor vehicle safety.

Lamborghini also states that it has corrected the problem that caused these errors so that they will not be repeated in future production.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance.

Interested persons are invited to submit written data, views, and arguments on this petition. Comments must refer to the docket and notice number cited at the beginning of this notice and be submitted by any of the following methods:

a. *By mail addressed to:* U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., Washington, DC 20590.

b. *By hand delivery to:* U.S. Department of Transportation, Docket Operations, M–30, West Building Ground Floor, Room W12–140, 1200 New Jersey Avenue, SE., Washington, DC 20590. The Docket Section is open

on weekdays from 10 a.m. to 5 p.m. except Federal Holidays.

c. *Electronically:* by logging onto the Federal Docket Management System (FDMS) Web site at *http://www.regulations.gov/*. Follow the online instructions for submitting comments. Comments may also be faxed to 1–202–493–2251.

Comments must be written in the English language, and be no greater than 15 pages in length, although there is no limit to the length of necessary attachments to the comments. If comments are submitted in hard copy form, please ensure that two copies are provided. If you wish to receive confirmation that your comments were received, please enclose a stamped, self-addressed postcard with the comments. Note that all comments received will be posted without change to *http://www.regulations.gov*, including any personal information provided.

Documents submitted to a docket may be viewed by anyone at the address and times given above. The documents may also be viewed on the Internet at *http://www.regulations.gov* by following the online instructions for accessing the dockets. DOT's complete Privacy Act Statement is available for review in the **Federal Register** published on April 11, 2000 (65 FR 19477–78).

The petition, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: May 27, 2008.

Authority: (49 U.S.C. 30118, 30120: delegations of authority at CFR 1.50 and 501.8)

Issued on: April 18, 2008.

Claude H. Harris,

Director, Office of Vehicle, Safety Compliance.

[FR Doc. E8–8991 Filed 4–24–08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 18, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before May 27, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–1548.

Type of Review: Extension.

Title: Revenue Procedure 2003–45 Late Election Relief for S Corporations; Revenue Procedure 2004–48, Deemed Corporate Election for Late Electing S Corporations.

Description: The IRS will use the information provided by taxpayers under this revenue procedure to determine whether relief should be granted for the relevant late election.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 50,000 hours.

OMB Number: 1545–1395.

Type of Review: Extension.

Title: Consent to Extend the Time to Assess Tax Under Section 367–Gain Recognition Agreement.

Form: 8838.

Description: Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 5,482 hours.

OMB Number: 1545–1912.

Type of Review: Extension.

Title: Election of Partnership Level Tax Treatment.

Form: 8893.

Description: IRC section 6231(a)(1)(B)(ii) allows small partnerships to elect to be treated under the unified audit and litigation procedures. Form 8893 will allow IRS to better track these elections by providing a standardized format for this election.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 227 hours.

OMB Number: 1545–1757.

Type of Review: Extension.

Title: REG–105344–01 (Final) Disclosure of Returns and Return Information by Other Agencies.

Description: In general, under the regulations, the IRS is permitted to authorize agencies with access to returns and return information under section 6103 of the Internal Revenue Code to redisclose returns and return information based on a written request and with the Commissioner's approval, to any authorized recipient set forth in Code section 6103, subject to the same conditions and restrictions, and for the same purposes, as if the recipient had received the information from the IRS directly.

Respondents: Federal Government.

Estimated Total Burden Hours: 11 hours.

OMB Number: 1545–1760.

Type of Review: Extension.

Title: Payments From Qualified Education Programs (Under Sections 529 and 530).

Form: 1099–Q.

Description: Form 1099–Q is used to report distributions from private and state qualified tuition programs as required under Internal Revenue Code sections 529 and 530.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 33,000 hours.

OMB Number: 1545–0416.

Type of Review: Revision.

Title: Election by a Small Business Corporation.

Form: 2553.

Description: Form 2553 is filed by a qualifying corporation to elect to be an S corporation as defined in Code section 1361. The information obtained is necessary to determine if the election should be accepted by the IRS. When the election is accepted, the qualifying corporation is classified as an S corporation and the corporation's income is taxed to the shareholders of the corporation.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 8,190,000 hours.

OMB Number: 1545–1626.

Type of Review: Extension.

Title: U.S. Return of Income for Electing Large Partnerships (Form 1065–B), Partner's Share of Income (Loss) From an Electing Large Partnership (Schedule K–1).