

2006, the petitioner sought import eligibility under 49 U.S.C. 30141(a)(1)(B).

Notice of Petition Published at: 71 FR 34994 (June 16, 2006).

Vehicle Eligibility Number: VCP-35 (effective date July 24, 2006).

[FR Doc. E6-17454 Filed 10-18-06; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2006-26010]

Notice of Receipt of Petition for Decision That Nonconforming 2003 and 2004 BMW 3 Series Passenger Cars Are Eligible for Importation

AGENCY: National Highway Traffic Safety Administration, DOT.

ACTION: Notice of receipt of petition for decision that nonconforming 2003 and 2004 BMW 3 Series passenger cars are eligible for importation.

SUMMARY: This document announces receipt by the National Highway Traffic Safety Administration (NHTSA) of a petition for a decision that 2003 and 2004 BMW 3 Series passenger cars that were not originally manufactured to comply with all applicable Federal motor vehicle safety standards (FMVSS) are eligible for importation into the United States because (1) They are substantially similar to vehicles that were originally manufactured for importation into and sale in the United States and that were certified by their manufacturer as complying with the safety standards, and (2) they are capable of being readily altered to conform to the standards.

DATES: The closing date for comments on the petition is November 20, 2006.

ADDRESSES: Comments should refer to the docket number and notice 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.]. Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the *Federal Register* published on April 11, 2000 (Volume 65, Number 70; Pages 19477-78) or you may visit <http://dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: Coleman Sachs, Office of Vehicle Safety Compliance, NHTSA (202-366-3151).

SUPPLEMENTARY INFORMATION:

Background

Under 49 U.S.C. 30141(a)(1)(A), a motor vehicle that was not originally manufactured to conform to all applicable FMVSS shall be refused admission into the United States unless NHTSA has decided that the motor vehicle is 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 FMVSS.

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*.

Sunshine Car Import ("SCI") of Ft. Myers, Florida, (Registered Importer 01-289) has petitioned NHTSA to decide whether nonconforming 2003 and 2004 BMW 3 Series passenger cars are eligible for importation into the United States. The vehicles which SCI believes are substantially similar are 2003 and 2004 BMW 3 Series passenger cars that were manufactured for importation into, and sale in, the United States and certified by their manufacturer, Bayerische Motoren Werke, A.G. (BMW), as conforming to all applicable FMVSS.

The petitioner claims that it carefully compared non-U.S.-certified 2003 and 2004 BMW 3 Series passenger cars to their U.S.-certified counterparts, and found the vehicles to be substantially similar with respect to compliance with most FMVSS.

SCI submitted information with its petition intended to demonstrate that non-U.S.-certified 2003 and 2004 BMW 3 Series passenger cars, as originally manufactured, conform to many FMVSS 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 2003 and 2004 BMW 3 Series 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*, 109 *New Pneumatic Tires*, 113 *Hood Latch Systems*, 116 *Brake Fluid*, 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*, 209 *Seat Belt Assemblies*, 210 *Seat Belt Assembly Anchorages*, 212 *Windshield Retention*, 216 *Roof Crush Resistance*, 219 *Windshield Zone Intrusion*, 225 *Child Restraint Anchorage Systems*, 302 *Flammability of Interior Materials*, and 401 *Interior Trunk Release*.

With regard to compliance with the Bumper Standard found in 49 CFR Part 581, the petitioner claims that the vehicles are equipped with bumpers and support structures identical to those used on U.S. certified models.

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*: (a) Inscription of the word "brake" on the dash in place of the international ECE warning symbol; (b) replacement of the speedometer with a unit reading in miles per hour; and (c) installation of U.S.-model software in the vehicle's computer system.

Standard No. 108 *Lamps, Reflective Devices and Associated Equipment*: installation of U.S.-model headlamps, front sidemarker lamps, and a high mounted stop lamp if not already so equipped.

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

Standard No. 111 *Rearview Mirror*: replacement of the passenger side rearview mirror with a U.S.-model component, or inscription of the required warning statement on that mirror.

Standard No. 114 *Theft Protection*: reprogramming of the vehicle to actuate the appropriate safety systems during conversion of the dash.

Standard No. 118 *Power Window Systems*: alteration of the power window system to operate the required defeat device during reprogramming of the lights and dash. The petitioner states that most vehicles have the required defeat devices as standard equipment.

Standard No. 208 *Occupant Crash Protection*: Petitioner states that the

vehicles are equipped with a seat belt warning lamp that is identical to the component installed on U.S.-certified models, but that the audible warning buzzer must be reprogrammed to meet the standard. Petitioner also states that all vehicles must be inspected and the driver's and passenger's air bags, knee bolsters, control units, sensors, and seat belts must be replaced with U.S.-model components on vehicles not already so equipped.

Petitioner states that the front and rear outboard designated seating positions have combination lap and shoulder belts that are self-tensioning and that release by means of a single red pushbutton.

Standard No. 214 Side Impact Protection: inspection of all vehicles and installation of U.S.-model door bar components on vehicles not already so equipped.

Standard No. 301 Fuel System Integrity: inspection of all vehicles and replacement of non-U.S.-model fuel system components with U.S.-model components on vehicles not already so equipped.

The petitioner states that all vehicles will be inspected for compliance with the parts marking requirements of the Theft Prevention Standard at 49 CFR Part 541, and U.S.-model antitheft devices must be installed on vehicles not already so equipped prior to importation.

The petitioner also states that a vehicle identification plate must be affixed to the vehicles near the left windshield post and a reference and certification label must be affixed in the area of the left front door post to meet the requirements of 49 CFR part 565. The petitioner further states that a certification label must be affixed to the vehicle to comply with the requirements of 49 CFR part 567.

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 am to 5 pm]. 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.

Issued on: October 13, 2006.

Claude H. Harris,

Director, Office of Vehicle Safety Compliance.

[FR Doc. E6-17456 Filed 10-18-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 13, 2006.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before November 20, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0984.

Type of Review: Extension.

Title: Low-Income Housing Credit.

Form: 8586.

Description: The Tax Reform Act of 1986 (Code section 42) permits owners of residential rental projects providing low-income housing to claim a credit against income tax for part of the cost of constructing or rehabilitating such low-income housing. Form 8586 is used by taxpayers to compute the credit and by IRS to verify that the correct credit has been claimed.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 90,007 hours.

OMB Number: 1545-1282.

Type of Review: Extension.

Title: Enhanced Oil Recovery Credit.

Form: 8830.

Description: The enhanced oil recovery credit is 15% of qualified costs paid or incurred during the year. The purpose is to get more oil from the wells. The IRS uses the information on the form to ensure that the credit is correctly computed.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 17,323 hours.

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

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

Robert Dahl,

Treasury PRA Clearance Officer.

[FR Doc. E6-17457 Filed 10-18-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209373-81]

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-209373-81 (TD 8797), Election to Amortize Start-Up Expenditures for Active Trade or Business (§ 1.195-1).

DATES: Written comments should be received on or before December 18, 2006 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Election to Amortize Start-Up Expenditures for Active Trade or Business.

OMB Number: 1545-1582.

Regulation Project Number: REG-209373-81.