

U.S. representative of the manufacturer of the Land Rover Defender 90 MPV, to learn whether the company had originally manufactured for importation into and sale in the United States Land Rover Defender 90 model MPVs as 1997 model year vehicles. LRNA stated in response that they had in fact imported into the United States for sale Defender 90 model MPVs that it designated as model year 1997 vehicles. Noting that similar vehicles were manufactured for many markets around the world, LRNA stated that only those with the vehicle identification number ("VIN") prefix "SALDV224*VA" or "SALDV324*VA" should be considered substantially similar to vehicles originally manufactured for importation into and sale in the U.S., and as having the capability of being modified to comply with the FMVSS in the manner described in the subject petition.

LRNA called into question the petition's claim that the vehicles may require modification to conform to FMVSS No. 118 Power-Operated Window, Petition, and Roof Panel Systems in light of the fact that the 1997 Defender 90 model MPVs that were imported and sold in the United States were not equipped with power operated window systems.

In addition, LRNA stated that because none of the 1997 Defender 90 model MPVs were equipped with automatic restraint systems, only those manufactured prior to September 1, 1997, were imported for sale into the United States.

In view of JK's comments, and the LRNA response, NHTSA has decided to grant import eligibility only to 1997 Land Rover Defender 90 MPVs identified by VIN prefix "SALDV224*VA" or "SALDV324*VA" that were manufactured prior to September 1, 1997.

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-432 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 1997 Land Rover Defender 90 MPVs that were not originally manufactured to comply with all applicable FMVSS, but that have been assigned VIN prefix "SALDV224*VA" or "SALDV324*VA"

and were manufactured prior to September 1, 1997, are substantially similar to 1997 Land Rover Defender 90 MPVs 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.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 22, 2005.

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 September 6, 2005, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0877.

Form Number: IRS Form 1099-A.

Type of Review: Extension.

Title: Acquisition or Abandonment of Secured Property.

Description: Form 1099-A is used by lenders to report foreclosures and abandonment of property that is security for a loan.

Respondents: Business and other for-profit.

Estimated Number of Respondents: 12,916.

Estimated Burden Hours Respondent: 9 minutes.

Frequency of Response: Annually.
Estimated Total Reporting Burden:

61,817 hours.

OMB Number: 1545-1031.

Form Number: IRS Form 8697.

Type of Review: Extension.

Title: Interest Computation Under the Look-Back Method for Completed Long-term Contracts.

Description: Taxpayers required to account for all or part of any long-term contract entered into after February 28, 1986, under the percentage of completion method must use Form 8697 to compute and report interest due or to be refunded under Internal Revenue Code (IRC) section 460(b)(3). The IRS uses Form 8697 to determine if the interest has been figured correctly. Taxpayers may compute interest using the actual method (Part I) or the Simplified Marginal Impact Method (Part II).

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

Estimated Number of Respondents/Recordkeepers: 5,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping:	
Part I	8 hr., 36 min.
Part II	9 hr., 19 min.
Learning about the law or the form:	
Part I	2 hr., 22 min.
Part II	2 hr., 5 min.
Preparing, copying, assembling, and sending the form to the IRS:	
Part I	2 hr., 37 min.
Part II	2 hr., 19 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 68,340 hours.

OMB Number: 1545-1073.

Form Number: IRS Form 8801.

Type of Review: Extension.

Title: Credit for Prior Year Minimum Tax—Individuals, Estates and Trusts.

Description: Form 8801 is used by the individuals, estates, and trusts to compute the minimum tax credit, if any, available from a tax year beginning after 1986 to be used in the current year or to be carried forward for use in a future year.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 38,744.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping	2 hr., 4 min.
Learning about the law or the form.	2 hr., 6 min.
Preparing the form	1 hr., 54 min.
Copying, assembling, and sending the form to the IRS.	34 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 258,036 hours.

OMB Number: 1545-1128.

Form Number: IRS Form 8814.

Type of Review: Extension.

Title: Parents' Election To Report Child's Interest and Dividends.

Description: Form 8814 is used by parents who elect to report the interest and dividend income of the child under age 14 on their own tax return. If this election is made, the child is not required to file a return.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 1,100,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping	26 min.
Learning about the law or the form.	11 min.
Preparing the form	40 min.
Copying, assembling, and sending the form to the IRS.	16 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 1,470,467 hours.

OMB Number: 1545-1410.

Form Number: IRS Form 8840.

Type of Review: Extension.

Title: Closer Connection Exception Statement for Aliens.

Description: Form 8840 is used by an alien individual, who meets the substantial presence test, to explain the basis of the individual's claim that he or she is able to satisfy the closer connection exception described in Regs. Section 301.7701(b)-2.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 350,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping	13 min.
Learning about the law or the form.	9 min.
Preparing the form	1 hr., 27 min.

Copying, assembling, and sending the form to the IRS.

34 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 843,500 hours.

OMB Number: 1545-1786.

Revenue Procedure Numbers: Revenue Procedures 2002-37, 2002-38 and 2002-39.

Type of Review: Extension.

Title: Changes in Periods of Accounting.

Description: The collections of information in these three (3) revenue procedures is necessary for the Commissioner to determine whether a taxpayer may properly obtain approval to adopt, change, or retain an annual accounting period.

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

Estimated Number of Respondents: 800.

Estimated Burden Hours Respondent: 53 minutes.

Frequency of Response: Other (once).

Estimated Total Reporting Burden: 700 hours.

OMB Number: 1545-1934.

Regulation Project Number: REG-108524-00 Final.

Type of Review: Extension.

Title: Section 1446 Regulations.

Description: This regulations implements withholding regime on partnerships conducting business in the United States that have foreign partners. Such partners are required to pay withholding tax in installments on each foreign partner's allocable share of the partnership's U.S. Business taxable income. Special rules for publicly traded partnerships such that these partnerships pay withholding tax on distributions to foreign partners.

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

Estimated Number of Respondents: 17,775.

Estimated Burden Hours Respondent: 5 hours.

Frequency of Response: On occasion, Quarterly.

Estimated Total Reporting Burden: 7,808 hours.

OMB Number: 1545-1936.

Revenue Procedure Number: Revenue Procedure 2005-24.

Type of Review: Extension.

Title: Waiver of Spousal Election.

Description: This revenue procedure provides guidance on the procedures for waiving a spousal election right with respect to charitable remainder annuity trusts section 664(d)(1) and charitable remainder unitrusts under section 664(d)(2) that are established after the date that is 90 days after the date the revenue procedure is published in the Internal Revenue Bulletin.

Respondents: Individuals or households, Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 100,000.

Estimated Burden Hours Respondent/Recordkeeper: 1 hour, 10 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 150,000 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.

Lois K. Holland,

Treasury PRA Clearance Officer.

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