

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]

**BILLING CODE 4910-59-P**

## 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.*

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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](mailto: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.