

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**.

Export Auto sales, Inc., of Chicopee, Massachusetts (Export Auto)(Registered Importer 01-284) has petitioned NHTSA to decide whether nonconforming 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles are eligible for importation into the United States. The vehicles which Export Auto believes are substantially similar are 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles that were manufactured for sale in the United States and certified by their manufacturer as conforming to all applicable FMVSS.

The petitioner claims that it carefully compared non-U.S. certified 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles to their U.S.-certified counterparts, and found the vehicles to be substantially similar with respect to compliance with most FMVSS.

Export Auto submitted information with its petition intended to demonstrate that non-U.S. certified 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles, 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 1994 and 1995 Land Rover Defender 90 multipurpose passenger vehicles are identical to their U.S.-certified counterparts with respect to compliance with Standard Nos. 102 *Transmission Shift Lever Sequence*, 103 *Defrosting and Defogging Systems*, 104 *Windshield Wiping and Washing Systems*, 105 *Hydraulic and Electric Brake Systems*, 106 *Brake Hoses*, 107 *Reflecting Surfaces*, 113 *Hood Latch Systems*, 114 *Theft Protection*, 115 *Vehicle Identification Number—Basic Requirements*, 116 *Brake Fluid*, 124 *Accelerator Control Systems*, 202 *Head Restraints*, 203 *Impact Protection for the Driver from the Steering Control System*, 204 *Steering Control Rearward Displacement*, 205 *Glazing Materials*, 206 *Door Locks and Door Retention Components*, 207 *Seating Systems*, 210 *Seat Belt Assembly Anchorages*, 211 *Wheel Nuts, Wheel Discs and Hub Caps*, 212 *Windshield Retention*, 216 *Roof Crush Resistance*, 219 *Windshield Zone Intrusion*, and 302 *Flammability of Interior Materials*.

Petitioner states that the vehicle is equipped with a vehicle identification

number plate that complies with the requirements of 49 CFR Part 565.

Petitioner also observes that the vehicle is not subject to the Theft Prevention Standard found in 49 CFR part 541.

Petitioner also contends that the vehicle is capable of being readily altered to meet the following standards, in the manner indicated:

Standard No. 101 *Controls and Displays*: (a) replacement or conversion of the speedometer to read in miles per hour; (b) inspection of all vehicles to ensure that components subject to the standard are identical to those found on the vehicle's U.S.-certified counterpart and replacement of noncompliant components with U.S.-model parts on vehicles that are not already so equipped.

Standard No. 108 *Lamps, Reflective Devices and Associated Equipment*: (a) Installation of U.S.-model headlights; (b) modification of the amber sidemarker lights to meet the requirements of the standard; (c) inspection of all vehicles and replacement of noncompliant lighting system components with U.S.-model parts on vehicles that are not already so equipped.

Standard No. 111 *Rearview Mirror*: inscription of the required warning statement on the face of the passenger side rearview mirror, or replacement of the mirror with one that is already so marked.

Standard No. 118 *Power Window Systems*: inspection of all vehicles and modification of the wiring system, where necessary, to ensure compliance with the standard.

Standard No. 119 *New Pneumatic Tires for Vehicles other than Passenger Cars*: inspection of all vehicles to ensure compliance with the standard.

Standard No. 120 *Tire Selection and Rims for Vehicles other than Passenger Cars*: inspection of all vehicles to ensure compliance with the standard. The petitioner asserts that the tires and rims on the non-U.S. certified vehicle it has examined are properly marked.

Standard No. 201 *Occupant Protection in Interior Impact*: inspection of all vehicles and replacement of any components subject to the standard that are not identical to those found on the vehicle's U.S.-certified counterpart. The petitioner asserts that those components on the non-U.S. certified vehicle it has examined are identical to those found on the vehicle's U.S.-certified counterpart.

Standard No. 208 *Occupant Crash Protection*: inspection of all vehicles and modification, as necessary, to ensure compliance with the standard. The petitioner asserts that the occupant

crash protection system on the non-U.S. certified vehicle it has examined is identical to that found on the vehicle's U.S.-certified counterpart.

Standard No. 209 *Seat Belt Assemblies*: inspection of all vehicles and modification, as necessary, to ensure compliance with the standard. The petitioner asserts that the seat belt assemblies on the non-U.S. certified vehicle it has examined are in compliance with the standard.

Standard No. 214 *Side Impact Protection*: inspection of all vehicles and modification, as necessary, to ensure compliance with the standard. The petitioner asserts that the door beams on the non-U.S. certified vehicle it has examined are identical to those found on the vehicle's U.S.-certified counterpart.

Standard No. 301 *Fuel System Integrity*: installation of an U.S.-model rollover valve to meet the requirements of the standard.

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 addresses 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: March 25, 2008.

Claude H. Harris,

Director, Office of Vehicle Safety Compliance.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209485-86]

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-209485-86 (TD 8812), Continuation Coverage Requirements Application to Group Health Plans (§§ 54.4980B-6, 54.4980B-7, and 54.4980B-8).

DATES: Written comments should be received on or before May 30, 2008 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of regulation should be directed to Carolyn N. Brown, (202) 622-6688, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Carolyn.N.Brown@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Continuation Coverage Requirements Application to Group Health Plans.

OMB Number: 1545-1581.

Regulation Project Number: REG-209485-86 (TD8812).

Abstract: The regulations require group health plans to provide notices to individuals who are entitled to elect COBRA (The Consolidated Omnibus Budget Reconciliation Act of 1985) continuation coverage of their election rights. Individuals who wish to obtain the benefits provided under the statute are required to provide plans notices in the cases of divorce from the covered employee, a dependent child's ceasing to be dependent under the terms of the plan, and disability. Most plans will require that elections of COBRA continuation coverage be made in writing. In cases where qualified beneficiaries are short by an insignificant amount in a payment made to the plan, the regulations require the plan to notify the qualified beneficiary if the plan does not wish to treat the tendered payment as full payment. If a health care provider contacts a plan to confirm coverage of a qualified beneficiary, the regulations require that the plan disclose the qualified beneficiary's complete rights to coverage.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, and not-for-profit institutions.

Estimated Number of Respondents: 1,800,000.

The estimated time per respondent varies from 30 seconds to 330 hours, depending on individual circumstances, with an estimated average of 14 minutes.

Estimated Total Annual Burden Hours: 404,640.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: March 18, 2008.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[EE-45-93]

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, EE-45-93, Electronic Filing of Form W-4 (§ 31.3402(f)(5)-1).

DATES: Written comments should be received on or before May 30, 2008 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Carolyn N. Brown, at (202) 622-6688, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at Carolyn.N.Brown@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Electronic Filing of Form W-4.

OMB Number: 1545-1435.

Regulation Project Number: EE-45-93.

Abstract: Information is required by the Internal Revenue Service to verify compliance with regulation section 31.3402(f)(2)-1(g)(1), which requires submission to the Service of certain withholding exemption certificates. The affected respondents are employers that choose to make electronic filing of Forms W-4 available to their employees.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not for-profit institutions, and Federal, state, local or tribal governments.

Estimated Number of Respondents: 2,000.

Estimated Time per Respondent: 20 hours.

Estimated Total Annual Burden Hours: 40,000.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material