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: July 27, 2001.

Marilynne Jacobs,

Director, Office of Vehicle Safety Compliance. [FR Doc. 01-19187 Filed 7-31-01; 8:45 am] BILLING CODE 4910-59-P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA 01-10257; Notice 1]

Aprilia, SpA; Receipt of Application for **Temporary Exemption From Federal** Motor Vehicle Safety Standard No. 123

Aprilia SpA of Noale, Italy, has applied for a temporary exemption of its Habana 150 motor scooter, for two years, from a requirement of S5.2.1 (Table 1) of Federal Motor Vehicle Safety Standard No. 123 Motorcycle Controls and Displays. The basis of the request is that "compliance with the standard would prevent the manufacturer from selling a motor vehicle with an overall level of safety at least equal to the overall safety level of nonexempt vehicles," 49 U.S.C. 30113(b)(3)(iv).

This notice of receipt of an application is published in accordance with the requirements of 49 U.S.C. 30113(b)(2) and does not represent any judgment of the agency on the merits of

the application.

If a motorcycle is produced with rear wheel brakes, S5.2.1 of Standard No. 123 requires that the brakes be operable through the right foot control, though the left handlebar is permissible for motor driven cycles (Item 11, Table 1). Aprilia would like to use the left handlebar as the control for the rear brakes of its Habana 150 motorcycle, whose 150 cc engine produces more than the 5 hp maximum that separates motor driven cycles from motorcycles. According to Aprilia, "the Habana frame has not been designed to mount a right foot operated brake pedal. Applying considerable stress to this sensitive pressure point of the frame could cause failure due to fatigue unless proper design and testing procedures are performed." The Habana 150 is described as a "retro-style" cruiser scooter, as contrasted with the Aprilia Leonardo 150 sport scooter and the Scarebo 150 touring scooter which we have previously exempted from compliance with the rear brake location

requirement of Standard No. 123(see 64 FR 44264 and 65 FR 1225). Absent an exemption, Aprilia will be unable to sell the Habana 150 in the United States because the vehicle would not fully comply with Standard No. 123. It has requested an exemption for two years.

Aprilia argues that the overall level of safety of the Habana 150 equals or exceeds that of a non-exempted motor vehicle for the following reasons. The Habana 150 is equipped with an automatic transmission. As there is no foot operated gear change, "the operation and use of a motorcycle with an automatic transmission is similar to the operation and use of a bicycle.' Thus, the Habana 150 can be operated without requiring special training or practice.

Admitting that "the foot can apply more force than the hand," Aprilia believes that this is not important with respect to operation of the Habana 150 because "even the smallest rider can apply more than enough brake actuation force." The petitioner cites tests performed by Carter Engineering on a similar Aprilia scooter to support its statement that "a motor vehicle with a hand-operated rear wheel brake provides a greater overall level of safety than a nonexempt vehicle." See materials in Docket No. NHTSA 98-4357. According to Aprilia, a rear wheel hand brake control allows riders to brake more quickly and securely, it takes a longer time for a rider to find and place his foot over the pedal and apply force than it does for a rider to reach and squeeze the hand lever, and there is a reduced probability of inadvertent wheel locking in an emergency braking situation. Aprilia has provided copies of its own recent test reports on the Habana, dated March 1, 2001, and May 1, 2001, which have been placed in the docket.

Aprilia also points out that European regulations allow motorcycle manufacturers the option of choosing rear brake application through either a right foot or left handlebar control, and that Australia permits the optional locations for motorcycles of any size with automatic transmissions.

An exemption would be in the public interest because the Habana 150 is intended for low-speed urban use, and "it is expected that it will be used predominantly in congested traffic areas." Further, the design of the vehicle has been tested by long use around the world, and "neither consumer groups nor government authorities have raised safety concerns about this design." For this reason, Aprilia argues that an exemption would also be consistent

with the objectives of motor vehicle safety.

Interested persons are invited to submit comments on the application described above. Comments should refer to the docket number and the notice number, and be submitted to: Docket Management, Room PL-401, 400 Seventh Street, SW., Washington, DC 20590. It is requested but not required that 10 copies be submitted.

All comments received before the close of business on the comment closing date indicated below will be considered, and will be available for examination in the docket at the above address both before and after that date. The Docket Room is open from 10:00 a.m. until 5:00 p.m. To the extent possible, comments filed after the closing date will also be considered.

Notice of final action on the application will be published in the Federal Register pursuant to the authority indicated below.

Comment closing date: August 31,

(49 U.S.C. 30113; delegations of authority at 49 CFR 1.50. and 501.8)

Issued on July 27, 2001.

Stephen R. Kratzke,

Associate Administrator for Safety $Performance\ Standards.$

[FR Doc. 01-19188 Filed 7-31-01; 8:45 am] BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[PS-102-88]

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, PS-102-88 (TD 8612), Income, Gift and Estate Tax (Sections 20.2056A-3, 20.2056A-4, and 20.2056A-10).

DATES: Written comments should be received on or before October 1, 2001 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation should be directed to Martha Brinson (202) 622–3869, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Income, Gift and Estate Tax.

OMB Number: 1545–1360. Regulation
Project Number: PS–102–88.

Abstract: This regulation concerns the availability of the gift and estate tax marital deduction when the donee spouse or the surviving spouse is not a United States citizen. The regulation provides guidance to individuals or fiduciaries: (1) For making a qualified domestic trust election on the estate tax return of a decedent whose surviving spouse is not a United States citizen in order that the estate may obtain the marital deduction, and (2) for filing the

annual returns that such an election may require.

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

Type of Review: Extension of OMB approval.

Affected Public: Individuals or households.

Estimated Number of Respondents: 2,300.

Estimated Time Per Respondent: 2 hours, 40 minutes.

Estimated Total Annual Burden Hours: 6,150.

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: July 25, 2001.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 01–19200 Filed 7–31–01; 8:45 am]

BILLING CODE 4830-01-P