

### Arguments Why an Exemption Would Be in the Public Interest and Consistent With the Objectives of Motor Vehicle Safety

Aprilia asserted in its initial request for exemption that "the public interest would be served with the granting of the exemption because the Scarabeo 150 provides enhanced safety as well as environmentally friendly, fuel-efficient, convenient urban transportation." According to Aprilia, its initial assertion is supported by feedback from initial customers. It has enclosed comments from Scarabeo 150 customers touting the speed and handling of the motorcycle, and a magazine article commenting that it is "the perfect vehicle for stop-and-go traffic." For this reason, Aprilia argues that an exemption would also be consistent with the objectives of motor vehicle safety. Aprilia asserted that "the braking configuration of the Atlantic 500 is safer than non-exempt vehicles currently being operated in the U.S.," and "allows for a more natural braking response by the rider." Aprilia reiterated this assertion with respect to the Scarabeo 500, the Mojito 150, and the Atlantic 200.

In support of its argument that an exemption would be in the public interest and consistent with the objectives of motor vehicle safety, Honda reiterated its certainty "that the level of safety of the FSC600 is equal to similar vehicles certified under Standard No. 123 \* \* \*."

### NHTSA's Decisions on the Applications and Request

It is evident that, unless Standard No. 123 is amended to permit or require the left handlebar brake control on motor scooters with more than 5 hp, the petitioners will be unable to sell their motorcycles if they do not receive a temporary exemption from the requirement that the right foot pedal operate the brake control. It is also evident from the previous grants of similar petitions that we have repeatedly found that the motorcycles exempted from the brake control location requirement of Standard No. 123 have an overall level of safety at least equal to that of nonexempted motorcycles.

In consideration of the foregoing, we hereby find that the petitioners have met their burden of persuasion that to require compliance with Standard No. 123 would prevent these manufacturers from selling a motor vehicle with an overall level of safety at least equal to the overall safety level of nonexempt vehicles. We further find that a

temporary exemption is in the public interest and consistent with the objectives of motor vehicle safety.

Therefore:

1. NHTSA Temporary Exemption No. 99-9, exempting Aprilia USA Inc. from the requirements of item 11, column 2, table 1 of 49 CFR 571.123 Standard No. 123 *Motorcycle Controls and Displays*, that the rear wheel brakes be operable through the right foot control, is hereby extended to expire on July 1, 2005. This exemption applies only to the Aprilia Scarabeo 150.

2. NHTSA Temporary Exemption No. EX2001-8, exempting American Honda Motor Co., Inc., from the requirements of item 11, column 2, table 1 of 49 CFR 571.123 Standard No. 123 *Motorcycle Controls and Displays*, that the rear brakes be operable through the right foot control, is hereby extended to expire on July 1, 2005. This exemption applies only to the Honda FSC600.

3. Aprilia USA Inc. is hereby granted NHTSA Temporary Exemption No. EX03-3 from the requirements of item 11, column 2, table 1 of 49 CFR 571.123 Standard No. 123 *Motorcycle Controls and Displays*, that the rear brakes be operable through the right foot control. This exemption applies only to the following Aprilia models: Mojito 150, Atlantic 200, Atlantic 500, and Scarabeo 500. The exemption will expire on July 1, 2005. (49 U.S.C. 30113; delegation of authority at 49 CFR 1.50).

Issued on June 27, 2003.

**Jeffrey W. Runge,**  
Administrator.

[FR Doc. 03-17108 Filed 7-7-03; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 30, 2003.

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 August 7, 2003 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0193.

*Form Number:* IRS Form 4972.

*Type of Review:* Revision.

*Title:* Tax on Lump-Sum Distributions (From Qualified Retirement Plans or Plan Participants Born Before 1936).

*Description:* Internal Revenue Code (IRC) section 402(e) allows taxpayers to compute a separate tax on a lump-sum distribution from a qualified retirement plan. Form 4972 is used to correctly figure that tax. The data is used to verify the correctness of the separate tax. Form 1972 is also used to make the special 20% capital gain election attributable to pre-1974 participation from the lump-sum distribution.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 35,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 52 minutes

Learning about the law or the form: 19 minutes

Preparing the form: 1 hour, 11 minutes

Copying, assembling, and sending the form to the IRS: 20 minutes

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 95,550 hours.

*OMB Number:* 1545-1020.

*Form Number:* IRS Form 1041-T.

*Type of Review:* Revision.

*Title:* Allocation of Estimated Tax Payments to Beneficiaries.

*Description:* This form was developed to allow a trustee of a trust or an executor of an estate to make the election under Internal Revenue Code (IRC) section 643(g) to allocate any payment of estimated tax to a beneficiary(ies). This form serves as a transmittal so that Service Center personnel can determine the correct amounts that are to be transferred from the fiduciary's account to the individual's account.

*Respondents:* Business or other for-profit.

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

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 19 minutes

Learning about the law or the form: 4 minutes

Preparing the form: 18 minutes

Copying, assembling, and sending the form to the IRS: 16 minutes

*Frequency of Response:* Other (when such election is made).

*Estimated Total Reporting/Recordkeeping Burden:* 990 hours.

*OMB Number:* 1545-1441.

*Form Number:* IRS Form 2106-EZ.

*Type of Review:* Revision.

*Title:* Unreimbursed Employee Business Expenses.

*Description:* Internal Revenue Code (IRC) section 62 allows employees to deduct their business expenses to the extent of reimbursement in computing "Adjusted Gross Income". Expenses in excess of reimbursements are allowed as an itemized deduction. Unreimbursed meals and entertainment are allowed to the extent of 50% of the expense. Form 2106-EZ is used to figure these expenses.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 3,337,019.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping: 39 minutes

Learning about the law or the form: 12 minutes

Preparing the form: 24 minutes

Copying, assembling, and sending the form to the IRS: 20 minutes

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 5,339,231 hours.

*OMB Number:* 1545-1837.

*Revenue Procedure Number:* Revenue Procedure 2003-36.

*Type of Review:* Extension.

*Title:* Industry Issue Program.

*Description:* Revenue Procedure 2003-36 describes the procedure for business taxpayers, industry associations, and others representing business taxpayers to submit issues for resolution under the IRS' Industry Issues Resolution Program.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 50.

*Estimated Burden Hours Per Respondent:* 40 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,000 hours.

*Clearance Officer:* Glenn Kirkland, (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 03-17199 Filed 7-7-03; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 5 Taxpayer Advocacy Panel (Including the States of Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, and Texas)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 5 Taxpayer Advocacy Panel will be conducted (via teleconference).

**DATES:** The meeting will be held Monday, August 18, 2003, at 3 p.m., central daylight time.

**FOR FURTHER INFORMATION CONTACT:** Sandy McQuin at 1-888-912-1227, or (414) 297-1604.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 5 Taxpayer Advocacy Panel will be held Monday, August 18, 2003, from 3 to 4 p.m. central daylight time via a telephone conference call. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221. Public comments will also be welcome during the meeting. Please contact Sandy McQuin at 1-888-912-1227 or (414) 297-1604 for more information.

The agenda will include the following: various IRS issues.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: July 1, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-17231 Filed 7-7-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 4 Taxpayer Advocacy Panel (Including the States of Illinois, Indiana, Kentucky, Michigan, Ohio, West Virginia, and Wisconsin)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 4 Taxpayer Advocacy Panel will be conducted (via teleconference).

**DATES:** The meeting will be held Wednesday, August 20, 2003, at 11 a.m., central daylight time.

**FOR FURTHER INFORMATION CONTACT:** Mary Ann Delzer at 1-888-912-1227, or (414) 297-1604.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 4 Taxpayer Advocacy Panel will be held Wednesday, August 20, 2003, from 11 a.m. to noon, central daylight time via a telephone conference call. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221. Public comments will also be welcome during the meeting. Please contact Mary Ann Delzer at 1-888-912-1227 or (414) 297-1604 for dial-in information.

The agenda will include the following: various IRS issues.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: July 1, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-17232 Filed 7-7-03; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Joint Committee of the Taxpayer Advocacy Panel

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Joint Committee of the Taxpayer Advocacy Panel will be conducted via teleconference.

**DATES:** The meeting will be held Tuesday, August 19, 2003, at 1:30 p.m., eastern daylight time.

**FOR FURTHER INFORMATION CONTACT:** Barbara Toy at 1-888-912-1227, or 414-297-1611.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section