the Aztek vehicle, GM also complained that the opening of Britax's ''hard connector'' deviated too much from the 6.5 mm diameter designation for the Static Force Application Device 2 (SFAD 2), a test fixture used to test compliance with one aspect of FMVSS No. 225. The SFAD 2 is referenced in S9.4 and S15.3 of FMVSS No. 225 and is illustrated in Figures 17 and 18 of the standard.

GM had already orally presented these comments during a GM-requested meeting with NHTSA on April 25, 2001. A meeting record has been entered into the docket.

NHTSA has thoroughly evaluated the data GM provided, carefully considered its subsequent explanations about the data, and also considered the comments submitted by Britax and Advocates. We disagree with GM's position. We consider the incompatibility problem to be very much safety related. When a child seat fails to latch onto the lower anchorages, the entire latch system will not work, regardless of how well the components are designed.

GM has acknowledged that the lower anchorages do not comply with FMVSS No. 225, but also blamed the deviation of the opening of the ''hard connectors'' on the Britax child seat. However, GM has not shown, and cannot show, that the Britax seat has an improper connector design or dimensions, since the dimensions for the SFAD do not apply to child restraint systems.

Moreover, we disagree with each of the four ''reasons'' asserted by GM in support of the petition. First, we disagree with GM's assertion that there is no ''proposed U.S. child seat latch mechanism that would not be compatible with the anchors on the subject vehicles.'' As GM stated in its May 7, 2001 supplemental petition, the incompatibility problem was discovered when a demonstration of a Britax child seat with a LATCH ''hard connector'' failed to fit onto the lower anchorages in a 2001 Pontiac Aztek vehicle. Based on the Britax comments, it is certainly possible, if not likely, that such a mechanism would be used on child restraint systems sold in the U.S. In any case, such a mechanism is clearly legal, and the current market decisions of all child restraint manufacturers do not preclude future restraints with ''hard connectors.''

GM's argument that since every child restraint is designed to work with the vehicle belt system in addition to the latch system, the child restraint will be able to be safely secured to the vehicle regardless of whether the latch mechanism works or not misses the point. The primary basis for the adoption of the LATCH requirements is to enhance safety beyond the level provided by the vehicle belt systems. The May 7, 2001 GM supplement noted that ''[n]ational studies reflect an approximately 80% incorrect use rate. Many local checkups report misuse rate over 90%.'' (Attachment B, H.2., page C–5). Because of this high rate of misuse of the vehicle belt system, NHTSA adopted FMVSS No. 225 to make it easier to properly attach a child seat to the vehicle by means of the lower bar system. The requirement in FMVSS No. 213 that a child seat must be designed to be restrained by means of the vehicle belt system is not an alternative, equivalent means for restraining a child. This provision was kept in the standard to ensure that new child restraint systems equipped with a latch system can also be used in older motor vehicles that are not equipped with a latch system and in aircraft.

As to GM's statement that they ''do not foresee any problem with future designs and the anchors that are below 5.9 mm,'' neither we nor GM can predict future child restraint system designs. There may be a system that cannot properly attach to bars that are less than 5.9 mm in diameter, and remain engaged during a crash. The fact that a problem has not occurred does not mean that the problem will not occur in the future.

GM acknowledged in its petition that in the future, ''it is possible that a slotted attachment could be designed and that the slot might be too small to accept some of these anchors that exceed 6.1 mm.'' However, GM's proposal ''to address this situation'' by sending a letter to vehicle owners to advise them to ''use the vehicle belt system to attach the child seats'' would be inadequate for several reasons. First, for the reasons noted above, this would not provide an equivalent level of safety. Second, a consumer might fail to heed the warning against using the lower bars. Third, a consumer forced to use the vehicle belts might attach the seat incorrectly. And finally, such a letter would not warn subsequent owners of the vehicle.

For the reasons stated above, NHTSA has decided that GM has not met its burden of persuasion that the noncompliance described herein is inconsequential to motor vehicle safety, and the application is denied. Therefore, GM is required to provide notification of, and a remedy for, the noncompliance as required by 49 U.S.C. 30118–30120.

(49 U.S.C. 30118–30120; delegations of authority at 49 CFR 1.50 and 501.8)

Issued on: December 3, 2001.

Stephen R. Kratzke,

Associate Administrator for Safety Performance Standards.

[FR Doc. 01–30357 Filed 12–6–01; 8:45 am]

BILLING CODE 4910–59–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[IA–41–93]

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, IA–41–93, (TD 8703), Automatic Extension of Time to File Partnership return of Income, Trust Income Tax Return, and U.S. Real Estate Mortgage Investment Conduit Income Tax Return (§ 1.6081–4).

DATES: Written comments should be received on or before February 5, 2002, to be assured of consideration.

ADDRESSES: Direct all written comments to George Freeland, Internal Revenue Service, room 5575, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this regulation should be directed to Allan Hopkins, (202) 622–6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Automatic Extension of Time for Filing Individual Income Tax Returns; Automatic Extension of Time To File Partnership Return of Income, Trust Income Tax Return, and U.S. Real Estate Mortgage Investment Conduit Income Tax Return.

OMB Number: 1545–1479.

Regulation Project Number: IA–41–93.

Abstract: Internal Revenue Code section 6081(a) provides that the Secretary may grant a reasonable extension of time for filing any return.

Under regulation section 1.6081–4, an individual required to file an income tax return is allowed an automatic 4-month extension of time to file if (a) an application is prepared on Form 4868, Application Extension of Time to File U.S. Individual Income Tax Return, or in such other manner as may be prescribed by the Internal Revenue Service, (b) the application is filed on or before the date the return is due, and (c) the application shows the full amount properly estimated as tax.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

The burden for the collection of information is reflected in the burden of Form 4868, Application for Automatic Extension of Time to File U.S. Individual Tax Return.

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: November 28, 2001.

George Freeland,

IRS Reports Clearance Officer.

[FR Doc. 01–30378 Filed 12–6–01; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the New York Metro Citizen Advocacy Panel

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the New York Metro Citizen Advocacy Panel will be held in Brooklyn, New York.

DATES: The meeting will be held Thursday, January 17, 2002.

FOR FURTHER INFORMATION CONTACT: Eileen Cain at 1–888–912–1227 or 718–488–3555.

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 operational meeting of the Citizen Advocacy Panel will be held Thursday, January 17, 2002, 6 p.m. to 9:20 p.m. at the Internal Revenue Service, 625 Fulton Street, Brooklyn, NY 11201.

For more information or to confirm attendance, notification of intent to attend the meeting must be made with Eileen Cain. Mrs. Cain can be reached at 1–888–912–1227 or 718–488–3555.

The public is invited to make oral comments from 9 p.m. to 9:20 p.m. on Thursday, January 17, 2002.

Individual comments will be limited to 5 minutes. If you would like to have the CAP consider a written statement, please call 1–888–912–1227 or 718–488–3555, or write Eileen Cain, CAP Office, P.O. Box R, Brooklyn, NY, 11201. 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: November 20, 2001.

John J. Mannion,

Director, Program Planning & Quality.

[FR Doc. 01–30379 Filed 12–6–01; 8:45 am]

BILLING CODE 4830–01–P