devices from being effective protection against theft.

On the basis of comparison, Ford has concluded that the antitheft device proposed for its vehicle line is no less effective than those devices in the lines for which NHTSA has already granted full exemptions from the parts-marking requirements.

Based on the evidence submitted by Ford, the agency believes that the antitheft device for the Mercury Grand Marquis vehicle line is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the theft prevention standard (49 CFR part 541).

The agency believes that the device will provide four of the five types of performance listed in 49 CFR part 543.6(a)(3): promoting activation; preventing defeat or circumvention of the device by unauthorized persons; preventing operation of the vehicle by unauthorized entrants; and ensuring the reliability and durability of the device.

As required by 49 U.S.C. 33106 and 49 CFR part 543.6(a)(4) and (5), the agency finds that Ford has provided adequate reasons for its belief that the antitheft device will reduce and deter theft. This conclusion is based on the information Ford provided about its antitheft device.

For the foregoing reasons, the agency hereby grants in full Ford Motor Company's petition for an exemption for the MY 2002 Mercury Grand Marquis vehicle line from the parts-marking requirements of 49 CFR part 541.

If Ford decides not to use the exemption for this line, it must formally notify the agency, and, thereafter, must fully mark the line as required by 49 CFR parts 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Ford wishes in the future to modify the device on which this exemption is based, the company may have to submit a petition to modify the exemption. Part 543.7(d) states that a part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the antitheft device on which the line's exemption is based. Further, § 543.9(c)(2) provides for the submission of petitions "to modify an exemption to permit the use of an antitheft device similar to but differing from the one specified in that exemption." The agency wishes to minimize the administrative burden that § 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend in drafting part 543 to require the submission of a modification petition for every change to the components or design of an antitheft device. The significance of many such changes could be *de minimis*. Therefore, NHTSA suggests that if the manufacturer contemplates making any changes, the effects of which might be characterized as *de minimis*, it should consult the agency before preparing and submitting a petition to modify.

Authority: 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50.

Issued on: May 23, 2001.

Stephen R. Kratzke,

Associate Administrator for Safety Performance Standards. [FR Doc. 01–13553 Filed 5–29–01; 8:45 am] BILLING CODE 4910–59–P

DEPARTMENT OF TRANSPORTATION

Research and Special Programs Administration

[Docket No. RSPA-00-8026 (PDA-26(R))]

Application by Boston & Maine Corp. for a Preemption Determination as to Massachusetts' Definitions of Hazardous Materials

AGENCY: Research and Special Programs Administration (RSPA), DOT. **ACTION:** Notice extending rebuttal period for public comment.

SUMMARY: RSPA is extending the period for interested parties to submit rebuttal comments on an application by Boston & Maine Corporation for an administrative determination whether Federal hazardous materials transportation law preempts the Commonwealth of Massachusetts' definitions of "hazardous materials" as applied to hazardous materials transportation.

DATES: Rebuttal comments received on or before June 12, 2001, will be considered before an administrative ruling is issued by RSPA's Associate Administrator for Hazardous Materials Safety. Rebuttal comments may discuss only those issues raised by comments received during the initial comment period and may not discuss new issues. ADDRESSES: The application and all comments received may be reviewed in the Dockets Office, U.S. Department of Transportation, Room PL-401, 400 Seventh Street, SW., Washington, DC 20590–0001. The application and all comments are also available on-line through the home page of DOT's Docket Management System, at "http:// dms.dot.gov.'

Comments must refer to Docket No. RSPA-00-8026 and may be submitted

to the docket either in writing or electronically. Send three copies of each written comment to the Dockets Office at the above address. If you wish to receive confirmation of receipt of your written comments, include a selfaddressed, stamped postcard. To submit comments electronically, log onto the Docket Management System website at http://dms.dot.gov, and click on "Help & Information" to obtain instructions.

A copy of each comment must also be sent to (1) Robert B. Culliford, Esq., Corporate Counsel, Boston & Maine Corporation, Iron Horse Park, North Billerica, MA 01862, and (2) Ginny Sinkel, Esq., Assistant Attorney General, Commonwealth of Massachusetts, Office of the Attorney General, One Ashburton Place, Boston, Massachusetts 02108-1698. A certification that a copy has been sent to these persons must also be included with the comment. (The following format is suggested: "I certify that copies of this comment have been sent to Mr. Culliford and Ms. Sinkel at the addresses specified in the Federal Register.")

A list and subject matter index of hazardous materials preemption cases, including all inconsistency rulings and preemption determinations issued, are available through the home page of RSPA's Office of the Chief Counsel, at "http://rspa-atty.dot.gov." A paper copy of this list and index will be provided at no cost upon request to Ms. Christian, at the address and telephone number set forth in "For Further Information Contact" below.

FOR FURTHER INFORMATION CONTACT:

Karin V. Christian, Office of the Chief Counsel, Research and Special Programs Administration (Tel. No. 202–366– 4400), Room 8407, U.S. Department of Transportation, Washington, DC 20590– 0001.

SUPPLEMENTARY INFORMATION: On November 16, 2000, RSPA published a notice in the **Federal Register** inviting interested parties to submit comments on an application by Boston & Maine Corporation for an administrative determination of whether Federal hazardous materials transportation law preempts the Commonwealth of Massachusetts' definitions of "hazardous materials" as applied to hazardous materials transportation. See 65 FR 69365.

RSPA extended the period for commenting on the preemption determination application twice after receiving two requests from the Commonwealth of Massachusetts. Thus, RSPA extended the comment period to April 13, 2001, and the rebuttal comment period to May 29, 2001. On May 21, 2001, Boston & Maine Corporation sent a letter to RSPA requesting a two-week extension to June 12, 2001, to file rebuttal comments. In its letter, Boston & Maine Corporation states that the Commonwealth of Massachusetts has assented to the request for an extension of time. Accordingly, RSPA is extending the rebuttal comment period to June 12, 2001.

Rebuttal comments should address whether and how Massachusetts' definitions of "hazardous material" are applied and enforced by the State with respect to transportation that is subject to the HMR.

Issued in Washington, DC on May 24, 2001.

Robert A. McGuire,

Associate Administrator for Hazardous Materials Safety.

[FR Doc. 01–13554 Filed 5–29–01; 8:45 am] BILLING CODE 4910–60–U

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 22, 2001.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220. **DATES:** Written comments should be received on or before June 29, 2001 to be assured of consideration.

Bureau of Alcohol, Tobacco and Firearms (BATF)

OMB Number: 1512–0525. *Form Number:* ATF F 5300.38. *Type of Review:* Extension. *Title:* Application for an Amended

Federal Firearms License. Description: This form is used when a Federal firearms licensee makes application to change the location of the firearms business premises. The applicant must certify that the proposed new business premises will be in compliance with State and local law for that location, and forward a copy of the application to the chief law enforcement officer having jurisdiction over the new premises. Respondents: Business or other forprofit, Individuals or households. Estimated Number of Respondents: 18,000.

Estimated Burden Hours Per Respondent: 1 hour, 15 minutes.

Estimated Total Reporting Burden: 22,500.

OMB Number: 1512–0526. *Form Number:* None.

Type of Review: Extension.

Title: Implementation of Public Law 103–322, The Violent Crime Control and Law Enforcement Act of 1994.

Description: These regulations implement the provisions of Public Law 103–322 by restricting the manufacture, transfer, and possession of certain semiautomatic assault weapons and large capacity ammunition feeding devices.

Respondents: Business or other forprofit, Individuals or households.

Estimated Number of Respondents/ Recordkeepers: 2,107,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Reporting—6 minutes Recordkeeping—2 hours, 42 minutes

Frequency of Response: On occasion. Estimated Total Reporting/

Recordkeeping Burden: 458,942 hours. Clearance Officer: Frank Bowers, (202) 927–8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650

Massachusetts Avenue, NW, Washington, DC 20226.

OMB Reviewer: Alexander T. Hunt, (202) 395–7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Mary A. Able,

Departmental Reports Management Officer. [FR Doc. 01–13469 Filed 5–29–01; 8:45 am] BILLING CODE 4810–31–U

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 15, 2001.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220. **DATES:** Written comments should be received on or before June 29, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0041. Form Number: IRS Form 966. Type of Review: Revision. Title: Corporate Dissolution or Liquidation.

Description: Form 966 is filed by a corporation whose shareholders have agreed to liquidate the corporation. As a result of the liquidation, the shareholders receive the property of the corporation in exchange for their stock. The IRS uses Form 966 to determine if the liquidation election was properly made and if any taxes are due on the transfer of property.

Respondents: Business or other forprofit.

Estimated Number of Respondents/ Recordkeepers: 26,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—5 hr., 1 min. Learning about the law or the form—

24 min.

- Preparing and sending the form to the IRS—29 min.
- *Frequency of Response:* On occasion. *Estimated Total Reporting/*

Recordkeeping Burden: 153,920 hours. OMB Number: 1545–0754.

Regulation Project Number: LR–255– 81 Final.

Type of Review: Extension.

Title: Substantiation of Charitable Contributions.

Description: Congress intended that the IRS prescribe rules and requirements to assure substantiation and verification of charitable contributions. The regulations serve

these purposes.

Respondents: Individuals or households, Business or other for-profit.

Estimated Number of Recordkeepers: 26,000,000.

Estimated Burden Hours Per Recordkeeper: 5 minutes.

Estimated Total Reporting/

Recordkeeping Burden: 2,158,000 hours.

OMB Number: 1545–0782

Regulation Project Number: LR–7 Final (TD 6629).

Type of Review: Extension.

Title: Limitation on Reduction in Income Tax Liability Incurred to the Virgin Islands.

Description: The Tax Reform Act of 1986 repealed the mandatory reporting and recordkeeping requirements of section 934(d) (1954 Code). The prior exception to the general rule of section