

NHTSA has also determined that any RI who imports or modifies one of these vehicles must include in the statement of conformity and associated documents (referred to as a “conformity package”) it submits to NHTSA under 49 CFR 592.6(d) additional specific proof to confirm that the vehicle was manufactured to conform to, or was successfully altered to conform to, FMVSS No. 138, *Tire Pressure Monitoring Systems*, and FMVSS No. 208, *Occupant Protection*. This proof must include detailed descriptions of all modifications made to achieve conformity with those standards, including a detailed description of systems in place (if any) on the vehicle at the time it was delivered to the RI and a similarly detailed description of the systems in place after the vehicle is altered, including photographs of all required labeling. The description must also include parts assembly diagrams and associated part numbers for all components that were removed from or installed on the vehicle, a description of how any computer *programming* changes were completed, and a description of how compliance was verified after alterations were completed. Photographs (*e.g.*, monitor print screen captures) or report printouts, as practicable, must be submitted as proof that any computer reprogramming was carried out successfully.

In addition to the information specified above, each conformity package must also include evidence showing how the RI verified that any changes it made in loading or reprogramming vehicle software to achieve conformity with each separate FMVSS did not cause the vehicle to fall out of compliance with any other applicable FMVSS.

#### Decision

Accordingly, on the basis of the foregoing, NHTSA hereby decides that MY 2014 Ferrari LaFerrari PCs that were not originally manufactured to comply with all applicable FMVSS are substantially similar to 2014 Ferrari LaFerrari PCs manufactured for importation into and/or sale in the United States, and certified under 49 U.S.C. 30115, are capable of being altered to conform to all applicable FMVSS.

#### Vehicle Eligibility Number for Subject Vehicles

The importer of a vehicle admissible under any final decision must indicate on the form HS-7 accompanying entry the appropriate vehicle eligibility number indicating that the vehicle is

eligible for entry. VSP-609 is the vehicle eligibility number assigned to MY 2014 Ferrari LaFerrari PCs admissible under this notice of final decision.

**Authority:** (49 U.S.C. 30141(a)(1)(A), (a)(1)(B), and (b)(1); 49 CFR 593.7; delegation of authority at 49 CFR 1.95 and 501.8)

**Otto G. Matheke III,**  
Director, Office of Vehicle Safety Compliance.  
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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request Concerning Probable or Prospective Reserves Safe Harbor

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning probable or prospective reserves safe harbor.

**DATES:** Written comments should be received on or before June 16, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Ronald J. Durbala, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* Probable or Prospective Reserves Safe Harbor.

*OMB Number:* 1545-1861.

*Revenue Procedure:* 2004-19.

*Abstract:* Revenue Procedure 2004-19 requires a taxpayer to file an election statement with the Service if the taxpayer wants to use the safe harbor to estimate the taxpayers' oil and gas properties' probable or prospective reserves for purposes of computing cost depletion under § 611 of the Internal Revenue Code.

**Current Actions:** There are no changes being made to the revenue procedure at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business or other for-profit organization.

**Estimated Number of Respondents:** 100.

**Estimated Time per Respondent:** 30 minutes.

**Estimated Total Annual Burden**

**Hours:** 50 hours.

The following paragraph applies to all 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 if 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: April 13, 2020.

**Ronald J. Durbala,**  
*IRS Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request Concerning Depreciation and Amortization

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