

Honda has additionally informed NHTSA that it has corrected the noncompliance so that all future vehicles will comply with FMVSS No. 138.

In summation, Honda believes that the described noncompliance of its vehicles is inconsequential to motor vehicle safety, and that its petition, to exempt from providing recall notification of noncompliance as required by 49 U.S.C. 30118 and remedying the recall noncompliance as required by 49 U.S.C. 30120 should be granted.

#### I. NHTSA's Analysis and Decision

Honda is petitioning NHTSA for exemption on the basis that the noncompliance is inconsequential to safety because the accessory wheels and tires have adequate load carrying capacity at the lower tire pressure of the 17-inch OEM tires and because the handling and stability of the vehicle is not adversely affected at this lower pressure as confirmed by Honda's own dynamic testing. Honda used similar arguments that were accepted by NHTSA in granting the Part 556 exemption for the TPMS noncompliance involving certain 2008 and 2009 Honda Civics (see 77 FR 43145 on July 23, 2012).

NHTSA agrees with Honda that the accessory tires inflated to 230 kPa (33 psi) that is the lower pressure for the OEM 17-inch tires will have adequate load carrying capacity to accommodate the maximum weight of the subject vehicles. Similar to the agency's previous conclusion in responding to the Honda Civic petition and as required by FMVSS No. 110, the tire's load ratings must be equal to or exceed the load applied when the vehicle is at its maximum loaded weight. FMVSS No. 110, section S4.2.1.1, states that, "The vehicle maximum load on the tire shall not be greater than the applicable maximum load rating as marked on the sidewall of the tire." According to Honda, for a 2011 or 2012 Acura TSX, each front tire would be required to support a maximum load of 546.6 kilograms (1,207.2 lbs) to accommodate the GAWR of the front axle. Likewise, for each rear tire, a load rating of 514.9 kilograms (1,135 lbs) or more would be needed to support the GAWR of the rear axle.

Data from the Japan Automotive Tyre Manufacturers' Association, a reference recognized in FMVSS No. 110, indicate that for each P225/45ZR 18 95Y accessory tire, the load rating is calculated to be 575 kilograms (1,268 lbs) at the lower pressure of the original tires, 230 kPa (33psi). This load

rating is greater than the highest (front) tire load on the affected vehicle based on the GAWR. Furthermore, the manufacturer of the optional tires would have to meet FMVSS No. 139 which specifies a low inflation pressure performance test in which the tires are loaded to the maximum tire load carrying capacity while underinflated to a pressure of only 140kPa (20 psi), which is less than the TPMS telltale activation pressure for the OEM tires of the subject vehicles. Therefore, adequate load carrying capacity remains for the accessory tires on these vehicles.

Honda's second argument is that the handling and stability of the subject vehicles are not adversely affected by the accessory tires and wheels. While NHTSA cannot confirm Honda's in-house results, we believe it is the responsibility of each vehicle manufacturer to maintain certification to all applicable FMVSSs for all optional equipment such as any wheels and tires it authorizes. Honda provided the 212 complete wheel sets to dealers with replacement vehicle tire placards as required by FMVSS No. 110, specifying the correct tire size and inflation pressure. It follows that Honda believed a vehicle so equipped would continue to comply with NHTSA's safety standards. For example, the subject vehicles with the accessory wheel sets should continue to comply with the requirements of FMVSS No. 126, *Electronic stability control systems*.

In consideration of the foregoing, NHTSA has decided that Honda has met its burden of persuasion that the FMVSS No. 138 noncompliance is inconsequential to motor vehicle safety. Accordingly, Honda's petition is hereby granted and Honda is exempted from the obligation of providing notification of, and a remedy for, that noncompliance under 49 U.S.C. 30118 and 30120.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, this decision only apply to the subject 212 subject vehicles that Honda no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve vehicle distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of

the noncompliant vehicles under their control after Honda notified them that the subject noncompliance existed.

**Authority:** (49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.95 and 501.8)

**Jeffrey M. Giuseppe,**

*Acting Director, Office of Vehicle Safety Compliance.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 23, 2014.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Pub. L. 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before January 29, 2015 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0928.

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

*Title:* TD 9099—Disclosure of Relative Values of Optional Forms of Benefit.

*Abstract:* This document contains final regulations that consolidate the content requirements applicable to explanations of qualified joint and survivor annuities and qualified preretirement survivor annuities payable under certain retirement plans, and specify requirements for disclosing the relative value of optional forms of benefit that are payable from certain retirement plans in lieu of a qualified

joint and survivor annuity. These regulations affect plan sponsors and administrators, and participants in and beneficiaries of, certain retirement plans.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 385,000.

*OMB Number:* 1545–1920.  
*Type of Review:* Revision of a currently approved collection.

*Title:* Repayment of a Federal Government Buyout and Possible Suspension of Severance Pay.

*Form:* 12311.

*Abstract:* Form 12311 outlines the regulations requiring those employees being rehired by the government and received a buyout from their previous job to make repayment of the buyout before they will be hired again.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 530.

*OMB Number:* 1545–1772.  
*Type of Review:* Revision of a currently approved collection.

*Title:* User Fee for Employee Plan Determination Letter Request.

*Form:* 8717.

*Abstract:* The Omnibus Reconciliation Act of 1990 requires payment of a “user fee” with each application for a determination letter. Because of this requirement, the Form 8717 was created to provide filers the means to make payment and indicate the type of request.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 445,770.

*OMB Number:* 1545–0014.  
*Type of Review:* Extension of a currently approved collection.

*Title:* Application for Registration for Certain Excise Tax Activities.

*Form:* 637.

*Abstract:* Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under IRC section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 27,020.

*OMB Number:* 1545–1939.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Notice 2005–32—Notification Requirement for Transfer of Partnership Interest in Electing Investment Partnership (EIP).

*Abstract:* The American Jobs Creation Act of 2004, Pub. L. 108–357, 118 Stat. 1418 (the Act), was enacted on October 22, 2004. The Treasury Department and the Internal Revenue Service intend to issue regulations implementing sections 833 and 834 of the Act, which amended sections 704, 734, 743, and 6031 of the Internal Revenue Code. This notice provides interim procedures for partnerships and their partners to comply with the mandatory basis provisions of sections 734 and 743, as amended by the Act. This notice also provides interim procedures for electing investment partnerships (EIPs) and their partners to comply with sections 743(e) and 6031(f), as provided in section 833(b) of the Act.

*Affected Public:* Private Sector: Businesses and other for-profits.

*Estimated Annual Burden Hours:* 552,100.

*OMB Number:* 1545–0967.  
*Type of Review:* Revision of a currently approved collection.

*Title:* Declaration and Signature for Electronic and Magnetic Media Filing.  
*Form:* 8879–F.

*Abstract:* The Form 8879–F is used to secure taxpayer signatures and declarations in conjunction with electronic and magnetic media filing of trust and fiduciary income tax returns and, if applicable, consent to electronic funds withdrawal. The form together with the electronic and magnetic media transmission will comprise the taxpayer’s income tax return.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 2,164,379.

*OMB Number:* 1545–1150.  
*Type of Review:* Revision of a currently approved collection.

*Title:* Form 990–EZ—Short Form Return of Organization Exempt From Income Tax.

*Form:* 990–EZ and schedules.

*Abstract:* Form 990–EZ and schedules are needed to determine that IRS section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. IRS uses the information from this form to determine if the filers are operating within the rules of their exemption.

*Affected Public:* Private Sector: Not-for-profit institutions.

*Estimated Annual Burden Hours:* 52,028,163.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 22, 2014.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before January 29, 2015 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927–5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service

*OMB Number:* 1545–0001.

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

*Title:* Employer’s Annual Railroad Retirement Tax Return.

*Form:* CT–1, CT–1X.

*Abstract:* Railroad employers are required to file an annual return to report employer and employee Railroad Retirement Tax Act (RRTA). Form CT–1 is used for this purpose. IRS uses the information to insure that the employer has paid the correct tax.

*Affected Public:* Private sector: Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 39,455.

*OMB Number:* 1545–0096.

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