

durability of its proposed device. To ensure reliability and durability of the device, Jaguar conducted tests based on its own specified standards. Jaguar provided a detailed list of the tests conducted (i.e., temperature and humidity cycling, high and low temperature cycling, mechanical shock, random vibration, thermal stress/shock tests, material resistance tests, dry heat, dust and fluid ingress tests). Jaguar stated that it believes that its device is reliable and durable because it complied with specified requirements for each test. Additionally, Jaguar stated that the key recognition sequence includes in excess of a billion code combinations. The code combinations include encrypted data that are secure against copying, also the coded data transfer between modules use a unique secure identifier, random number and secure public algorithm which includes an excess of a billion code combinations.

Jaguar stated that the current generation Jaguar XJ line produced since 2004 MY has an engine immobilizer system as standard equipment, but since the current generation of Jaguar XJ has only been available with an engine immobilizer, there is no comparative Jaguar data available for the XJ without an immobilizer. Also, Jaguar stated that based on MY 2006 theft information published by NHTSA, the Jaguar XJ line has had theft rates well below the median of 2.08 thefts per thousands, specifically, for the XJ8/XJ8L vehicle line, 0.8711, the Vanden Plas/Super V8, 0.000, and the XJR, 0.0000. Jaguar believes this low theft rate demonstrates the effectiveness of the immobilizer system.

Based on the evidence submitted by Jaguar, the agency believes that the anti-theft device for the XJ 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).

Pursuant to 49 U.S.C. 33106 and 49 CFR 543.7 (b), the agency grants a petition for exemption from the parts-marking requirements of Part 541, either in whole or in part, if it determines that, based upon substantial evidence, the standard equipment anti-theft device is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of part 541. The agency finds that Jaguar has provided adequate reasons for its belief that the anti-theft device for the Jaguar XJ 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). This conclusion is based on the information Jaguar provided about its device.

The agency concludes that the device will provide the five types of performance listed in § 543.6(a)(3): promoting activation; attract attention to the efforts of an unauthorized person to enter or move a vehicle by means other than a key; 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.

For the foregoing reasons, the agency hereby grants in full Jaguar's petition for exemption for the Jaguar XJ vehicle line from the parts-marking requirements of 49 CFR part 541. The agency notes that 49 CFR part 541, appendix A-1, identifies those lines that are exempted from the Theft Prevention Standard for a given model year. 49 CFR 543.7(f) contains publication requirements incident to the disposition of all part 543 petitions. Advanced listing, including the release of future product nameplates, the beginning model year for which the petition is granted and a general description of the anti-theft device is necessary in order to notify law enforcement agencies of new vehicle lines exempted from the parts marking requirements of the Theft Prevention Standard.

If Jaguar decides not to use the exemption for this line, it should formally notify the agency. If such a decision is made, the line must be fully marked according to the requirements under 49 CFR 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Jaguar 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 anti-theft device on which the line's exemption is based. Further, part 543.9(c)(2) provides for the submission of petitions "to modify an exemption to permit the use of an anti-theft device similar to but differing from the one specified in that exemption."

The agency wishes to minimize the administrative burden that part 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 anti-theft 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: November 6, 2009.

Stephen R. Kratzke,

Associate Administrator for Rulemaking.

[FR Doc. E9-27361 Filed 11-13-09; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

Petition for Exemption From the Vehicle Theft Prevention Standard; Fuji Heavy Industries U.S.A., Inc.

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).

ACTION: Grant of petition for exemption.

SUMMARY: This document grants in full the Fuji Heavy Industries U.S.A., Inc.'s (FUSA) petition for exemption of the Subaru Legacy vehicle line in accordance with 49 CFR part 543, *Exemption From the Theft Prevention Standard*. This petition is granted because the agency has determined that the antitheft device to be placed on the line as standard equipment 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).

DATES: The exemption granted by this notice is effective beginning with model year (MY) 2011.

FOR FURTHER INFORMATION CONTACT: Ms. Carlita Ballard, Office of International Policy, Fuel Economy and Consumer Standards, NHTSA, W43-439, 1200 New Jersey Avenue, SE., Washington, DC 20590. Ms. Ballard's phone number is (202) 366-0846. Her fax number is (202) 493-2990.

SUPPLEMENTARY INFORMATION: In a petition dated September 22, 2009, FUSA requested an exemption from the parts-marking requirements of the theft prevention standard (49 CFR part 541) for the Subaru Legacy vehicle line, beginning with the 2011 model year. The petition has been filed pursuant to 49 CFR part 543, *Exemption From Vehicle Theft Prevention Standard*, based on the installation of an antitheft device as standard equipment for an entire vehicle line.

Under § 543.5(a), a manufacturer may petition NHTSA to grant exemptions for one vehicle line per model year. In its petition, FUSA provided a detailed description and diagram of the identity, design, and location of the components of the antitheft device for the Legacy vehicle line. FUSA stated that all Subaru Legacy vehicles will be equipped with a passive, transponder-based electronic immobilizer device as standard equipment. FUSA stated that the antitheft system and the immobilization features are designed and constructed within the vehicle's Controller Area Network electrical architecture. Major components of the antitheft device will include an electronic key, a passive immobilizer system, a key ring antenna and an engine control unit. System immobilization is automatically activated when the key is removed from the vehicle's ignition switch, or after 30 seconds if the ignition is simply moved to the off position and the key is not removed. The device will also have a visible and audible alarm, and panic mode feature. The alarm system will monitor door status and key identification. Unauthorized opening of a door will activate the alarm system causing sounding of the horn and flashing of the hazard lamps. FUSA's submission is considered a complete petition as required by 49 CFR 543.7 in that it meets the general requirements contained in 543.5 and the specific content requirements of 543.6.

In addressing the specific content requirements of 543.6, FUSA provided information on the reliability and durability of its proposed device. To ensure reliability and durability of the device, FUSA conducted tests based on its own specified standards and provided a list of information of the tests it conducted. FUSA believes that its device is reliable and durable because the device complied with its own specific requirements for each test. Additionally, FUSA stated that the immobilization features are designed and constructed within the vehicle's overall Controller Area Network Electrical Architecture. Therefore, the antitheft system cannot be separated and controlled independently of this network.

FUSA stated that it believes that historically, NHTSA has seen a decreasing theft rate trend when electronic immobilization has been added to alarm systems. FUSA stated that it presently has immobilizer systems on all of its product lines (Forester, Tribeca, Impreza, Legacy, and Outback models) and it believes the data shows immobilization has had a

demonstrable effect in lowering its theft rates. FUSA also noted that recent state-by-state theft results from the National Insurance Crime Bureau reported that in only 5 of the 50 states listed in its results, did any Subaru vehicle appear in the top 10 list of stolen cars. Review of the theft rates published by the agency through MY/CY also revealed that, while there is some variation, the theft rates for Subaru vehicles have on average, remained below the median theft rate of 3.5826.

FUSA also provided a comparative table showing how its device is similar to other manufacturer's devices that have already been granted an exemption by NHTSA. In its comparison, FUSA makes note of Federal Notices published by NHTSA in which manufacturers have stated that they have seen reductions in theft due to the immobilization systems being used. Specifically, FUSA notes claims by Ford Motor Company that its 1997 Mustangs with immobilizers saw a 70% reduction in theft compared to its 1995 Mustangs without immobilizers. FUSA also noted its reliance on theft rates published by the agency which showed that theft rates were lower for Jeep Grand Cherokee immobilizer-equipped vehicles (model year 1995 through 1998) compared to older parts-marked Jeep Grand Cherokee vehicles (model year 1990 and 1991). FUSA stated that it believes that these comparisons show that its device is no less effective than those installed on lines for which the agency has already granted full exemption from the parts-marking requirements. The agency agrees that the device is substantially similar to devices in other vehicles lines for which the agency has already granted exemptions.

Based on the evidence submitted by FUSA, the agency believes that the antitheft device for the Legacy 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).

Pursuant to 49 U.S.C. 33106 and 49 CFR 543.7(b), the agency grants a petition for an exemption from the parts-marking requirements of part 541 either in whole or in part, if it determines that, based upon substantial evidence, the standard equipment antitheft device is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of part 541. The agency finds that FUSA has provided adequate reasons for its belief that the antitheft device will reduce and deter theft. This conclusion is based on

the information FUSA provided about its device.

The agency concludes that the device will provide the five types of performance listed in § 543.6(a)(3): promoting activation; attracting attention to the efforts of unauthorized persons to enter or operate a vehicle by means other than a key; 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.

For the foregoing reasons, the agency hereby grants in full FUSA's petition for exemption for the vehicle line from the parts-marking requirements of 49 CFR part 541. The agency notes that 49 CFR part 541, appendix A-1, identifies those lines that are exempted from the Theft Prevention Standard for a given model year. 49 CFR 543.7(f) contains publication requirements incident to the disposition of all part 543 petitions. Advanced listing, including the release of future product nameplates, the beginning model year for which the petition is granted and a general description of the antitheft device is necessary in order to notify law enforcement agencies of new vehicle lines exempted from the parts-marking requirements of the Theft Prevention Standard.

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

NHTSA notes that if FUSA 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 anti-theft 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 part 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend 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: November 6, 2009.

Stephen R. Kratzke,

Associate Administrator for Rulemaking.

[FR Doc. E9-27360 Filed 11-13-09; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

November 10, 2009.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before December 16, 2009 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1593.

Type of Review: Extension.

Title: U.S. Income Tax Return for Qualified Funeral Trusts.

Form: 1041-QFT.

Description: IRC section 685 allows the trustee of a qualified funeral trust to elect to report and pay the tax for the trust. Data is used to determine that the trustee filed the proper return and paid the correct tax.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 270,150 hours.

OMB Number: 1545-0130.

Type of Review: Revision.

Title: U.S. Income Tax Return for an S Corporation.

Form: 1120S, Schedule D (Form 1120S), Schedule K-1 (Form 1120S), and Schedule M-3 (Form 1120S).

Description: Form 1120S, Schedule D (Form 1120S), Schedule K-1 (Form 1120S), and Schedule M-3 (Form 1120S) are used by an S corporation to figure its tax liability, and income and

other tax-related information to pass through to its shareholders. Schedule K-1 is used to report to shareholders their share of the corporation's income, deductions, credits, etc. IRS uses the information to determine the correct tax for the S corporation and its shareholders.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 420,945,980 hours.

OMB Number: 1545-0192.

Type of Review: Revision.

Title: Tax on Accumulation Distribution of Trusts.

Form: 4970.

Description: Form 4970 is used by a beneficiary of a domestic or foreign trust to compute the tax adjustment attributable to an accumulation distribution. The form is used to verify whether the correct tax has been paid on the accumulation distribution.

Respondents: Individuals or households.

Estimated Total Burden Hours: 42,900 hours.

OMB Number: 1545-0935.

Type of Review: Revision.

Title: U.S. Income Tax Return of a Foreign Sales Corporations; Schedule P, Transfer Price or Commission.

Form: 1120-FSC, Schedule P (Form 1120-FSC).

Description: Form 1120-FSC is filed by foreign corporations that have elected to be FSCs or small FSCs. The FSC uses Form 1120-FSC to report income and expenses and to figure its tax liability. IRS uses Form 1120-FSC and Schedule P (Form 1120-FSC) to determine whether the FSC has correctly reported its income and expenses and figured its tax liability correctly.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 1,088,250 hours.

OMB Number: 1545-0956.

Type of Review: Revision.

Title: Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan.

Form: 5500-EZ.

Description: Form 5500-EZ is an annual return filed by a one-participant or one-participant and spouse pension plan. The IRS uses this data to determine if the plan appears to be operating properly as required under the law or whether the plan should be audited.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 7,005,000 hours.

OMB Number: 1545-1359.

Type of Review: Extension.

Title: Information Reporting by Passport and Permanent Residence Applicants INTL-978-86 (NPRM).

Description: The regulation requires applicants for passports and permanent residence status to report certain tax information on the applications. The regulations are intended to give the Service notice of non-filers and of persons with foreign source income not subject to normal withholding, and to notify such persons of their duty to file U.S. tax returns.

Respondents: Individuals or households.

Estimated Total Burden Hours: 750,000 hours.

OMB Number: 1545-1432.

Type of Review: Extension.

Title: Voluntary Customer Surveys to Implement E.O. 12862 Coordinated by the Corporate Planning and Performance Division on Behalf of All IRS Operations Functions.

Description: This is a generic clearance for an undefined number of customer satisfaction and opinion surveys and focus group interviews to be conducted over the next three years. Surveys and focus groups conducted under the generic clearance are used by the Internal Revenue Service to determine levels of customer satisfaction as well as determining issues that contribute to customer burden. This information will be used to make quality improvements to products and services.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 150,000 hours.

OMB Number: 1545-1964.

Type of Review: Revision.

Title: Intake/Interview & Quality Review Sheet.

Form: 13614-C, 13614-C (SP).

Description: The SPEC function developed the Form 13614-C, Intake/Interview & Quality Review Sheet that contains a standardized list of required intake and quality review questions to guide volunteers in asking taxpayers basic questions about themselves and conducting a quality review of the completed return. The intake/interview and quality review sheet is an effective tool for ensuring critical taxpayer information is obtained and applied during the interview and completion of the tax return process.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 562,583 hours.

Clearance Officer: R. Joseph Durbala, (202) 622-3634, Internal Revenue