

this testing, the repaired vehicle still did not meet the stopping distance requirements of FMVSS No. 122, S5.2.1, *Service brake system*. NHTSA also observed that the failure indicator lamp installed by Wildfire as part of its remedy did not meet the requirements of FMVSS No. 122, S5.1.3.1, *Failure indicator lamp*, because it did not: (1) Activate as required for low fluid; (2) activate as required for pressure failure; (3) momentarily activate when the ignition switch was turned from the “off” to the “on” or to the “start” position; and (4) include the required wording (“Brake Failure”).<sup>38</sup>

Thus, contrary to Wildfire’s representation, its repair remedy does not bring the recalled vehicles into compliance with FMVSS No. 122. The vehicles subject to the recall remain noncompliant.

#### IV. Decision To Conduct a Public Hearing

NHTSA has decided that it is necessary to conduct a public hearing to decide whether Wildfire has reasonably met the remedy requirements under 49 U.S.C. 30120. See 49 U.S.C. 30120(e); 49 CFR 557.6(d), 557.7. NHTSA will conduct the public hearing in the Oklahoma City room of the U.S. Department of Transportation Conference Center, located on the first floor of the West Building at 1200 New Jersey Avenue SE., Washington, DC 20590. Any interested person may make written and/or oral presentations of information, views, and arguments on whether Wildfire has reasonably met the remedy requirements. There will be no cross-examination of witnesses. 49 CFR 557.7.

NHTSA will consider the views of participants in deciding whether Wildfire has reasonably met the remedy requirements under 49 U.S.C. 30120, and in developing the terms of an order (if any) requiring Wildfire to take specified action as the remedy for the noncompliances and/or take other action. 49 U.S.C. 30120(e); 49 CFR 557.8.

**Procedural Matters:** Interested persons may participate in these proceedings through written and/or oral presentations. Persons wishing to attend must notify Sabrina Fleming, National Highway Traffic Safety Administration, 1200 New Jersey Avenue SE., Washington, DC 20590 (Telephone: 202-366-9896) (Fax: 202-366-3081), before the close of business on October 9, 2012 (and October 4, 2012 for non-

U.S. citizens). Each person wishing to attend must provide his or her name and country of citizenship. Non-U.S. citizens must also provide date of birth, title or position, and passport or diplomatic ID number, along with expiration date. Each person wishing to make an oral presentation must also specify the amount of time that the presentation is expected to last, his or her organizational affiliation, phone number, and email address. NHTSA will prepare a schedule of presentations. Depending upon the number of persons who wish to make oral presentations and the anticipated length of those presentations, NHTSA may add an additional day or days to the hearing, and/or may limit the length of oral presentations.

The hearing will be held at a site accessible to individuals with disabilities. Individuals who require accommodations, such as sign language interpreters, should contact Ms. Kerry Kolodziej using the contact information in the **FOR FURTHER INFORMATION CONTACT** section above no later than October 4, 2012. A transcript of the proceedings will be placed in the docket for this notice at a later date.

Persons who wish to file written comments should submit them so that they are received by NHTSA no later than October 9, 2012. Information on how to submit written comments to the docket is located under the **ADDRESSES** section of this notice.

**Authority:** 49 U.S.C. 30120(e); 49 CFR 557.6(d), 557.7; delegations of authority at 49 CFR 1.95(a), 501.2(a)(1), and 49 CFR 501.8.

Issued: September 19, 2012.

**Daniel C. Smith,**

*Senior Associate Administrator for Vehicle Safety.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2011-49

**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 Revenue Procedure 2011-49, Master and Prototype and Volume Submitter Plans.

**DATES:** Written comments should be received on or before November 26, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure should be directed to Allan Hopkins, (202) 622-6665, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Master and Prototype and Volume Submitter Plans.

**OMB Number:** 1545-1674.

**Revenue Procedure Number:** Revenue Procedure 2011-49.

**Abstract:** The master and prototype and volume submitter revenue procedure sets forth the procedures for sponsors of master and prototype and volume submitter pension, profit-sharing and annuity plans to request an opinion letter or an advisory letter from the Internal Revenue Service that the form of a master or prototype plan or volume submitter plan meets the requirements of section 401(a) of the Internal Revenue Code. The information requested in sections 5.11, 8.02, 11.02, 12, 14.05 15.02, 18, and 24 of the master and prototype revenue procedure is in addition to the information required to be submitted with Forms 4461 (*Application for Approval of Master or Prototype Defined Contribution Plan*), 4461-A (*Application for Approval of Master or Prototype Defined Benefit Plan*) and 4461-B (*Application for Approval of Master or Prototype or Plan (Mass Submitter Adopting Sponsor)*). This information is needed in order to enable the Employee Plans function of the Service’s Tax Exempt and Government Entities Division to issue an opinion letter or an advisory letter.

**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:** Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local or tribal governments.

<sup>38</sup> NHTSA, Safety Compliance Testing for FMVSS 122, Final Report No. 122-TRC-12-003 (Sept. 19, 2012).

*Estimated Number of Respondents:* 325,800.

*Estimated Time per Respondent:* 3 hour, 15 minutes.

*Estimated Total Annual Burden Hours:* 1,058,850.

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: September 19, 2012.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

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