### **DEPARTMENT OF TRANSPORTATION**

### National Highway Traffic Safety Administration

[Docket No. NHTSA 2001-8925, Notice 2]

### Mazda Motors Corporation, Grant of Application for Decision That a Noncompliance Is Inconsequential to Motor Vehicle Safety

Mazda Motors Corporation has determined that all Mazda MPV minivans produced beginning with the 1989 model year through 2001 models manufactured prior to October 6, 2000, and all 1979 through 1993 Mazda B-Series pickup trucks do not meet the labeling requirements of paragraph S5.3 of Federal Motor Vehicle Safety Standard (FMVSS) No. 120, "Tire Selection and Rims for Motor Vehicles Other than Passenger Cars." This includes approximately 1,449,000 vehicles. Pursuant to 49 U.S.C. 30118(d) and 30120(h), Mazda petitioned for a determination that this noncompliance is inconsequential to motor vehicle safety and filed an appropriate report pursuant to 49 CFR part 573, "Defect and Noncompliance Reports."

Notice of receipt of the application was published on March 2, 2001, with a 30-day comment period (66 FR 13126). NHTSA received no comments on this application.

The noncompliance with paragraph S5.3 of FMVSS 120 relates to vehicle labeling. The vehicles are all equipped with both certification labels required by 49 CFR part 567 and tire information labels as specified in paragraph S5.3 (b) of FMVSS 120. However the tire information labels do not include the appropriate gross vehicle weight rating (GVWR) and the gross axle weight ratings (GAWR) as required.

Mazda supported its application for inconsequential noncompliance by stating that, in all cases, the part 567 certification labels including the GVWR and GAWR information are located on the driver's door latch post (B-pillar) and the tire information labels are located on the driver's door edge. Both labels are visible simultaneously when the door is open. According to Mazda, the GVWR and GAWR information is also included in the owner's manual for all the subject vehicles beginning with the 1988 model year. Mazda believes that this noncompliance presents no risk to motor vehicle safety and therefore seeks exemption from the notification and remedy requirements. Mazda further stated that it is not aware of any problems or owner complaints resulting from the absence of the GVWR and the GAWR data on the tire information label.

The agency believes the true measure of inconsequentiality with respect to the noncompliance with FMVSS No. 120, paragraph S5.3, is whether the GVWR and GAWR information for these vehicles is readily available to consumers. Mazda affixed both a tire information label and a vehicle certification label to these vehicles. One of the reasons that FMVSS No. 120 requires that both labels include the GVWR and GAWR information is the fact that the labels need not be located close to one another. According to Mazda, the vehicle certification label, including the GVWR and GAWR for the vehicle, and the tire information label, are close to one another on these vehicles. Since both labels can be seen when the driver's door is open, it is less likely that consumers would be unaware of the GVWR and GAWR information.

In consideration of the foregoing, NHTSA has decided that Mazda has met its burden of persuasion that the noncompliance with FMVSS No. 120, paragraph S5.3, is inconsequential to motor vehicle safety. Accordingly, Mazda's application is granted and the company is exempted from providing the notification of the noncompliance that would be required by 49 U.S.C. 30118, and from remedying the noncompliance, as would be required by 49 U.S.C. 30120. In addition, for the reasons explained above, NHTSA plans to propose amending its standard to permit required information to appear on either the tire label or the certification label. (49 U.S.C. 301118, 301120; delegations of authority at 49 CFR 1.50 and 501.8)

Issued on: November 29, 2001.

### Stephen R. Kratzke,

Associate Administrator for Safety Performance Standards.

[FR Doc. 01–30011 Filed 12–3–01; 8:45 am] BILLING CODE 4910–59–P

### **DEPARTMENT OF THE TREASURY**

# Submission for OMB Review; Comment Request

November 27, 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 January 3, 2002, to be assured of consideration.

## Bureau of Alcohol, Tobacco and Firearms (BATF)

OMB Number: 1512–0046. Form Number: ATF F 27–G (5520.3). Recordkeeping Requirement ID Number: ATF REC 5520/2.

Type of Review: Extension.

*Title:* Applications—Volatile Fruit-Flavor Concentrate Plants.

Description: Persons who wish to establish premises to manufacture volatile fruit-flavor concentrates must file an application. ATF uses the application to identify persons and premises that manufacture volatile fruit-flavor concentrates. Volatile fruit-flavor concentrates contain alcohol and have a potential to be used for beverage purposes on which tax is imposed.

*Respondents:* Business or other forprofit.

Estimated Number of Respondents: 20.

Estimated Burden Hours Per Respondents: 2 hours.

OMB Number: 1512-0565.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 40 hours.

Form Number: ATF F 8620.5.
Type of Review: Extension.
Title: Personnel Security Request.
Description: ATF Form 8620.5 will be used as an internal use form to preliminarily screen individuals having a need for access to ATF facilities, data,

a need for access to ATF facilities, data, or information. Information on this form will be used to conduct criminal records searches, security index inquiries, credit histories, and NCIC queries.

Respondents: Individuals or households.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per Respondent: 5 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 83
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. 01–29942 Filed 12–3–01; 8:45 am] BILLING CODE 4810–31–P

### DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 26, 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 January 3, 2002, to be assured of consideration.

### **Internal Revenue Service (IRS)**

OMB Number: 1545–1476. Regulation Project Number: INTL–3– 95 Final.

Type of Review: Extension.

Title: Source of Income From Sales of Inventory and Natural Resources Produced in One Jurisdiction and Sold in Another Jurisdiction.

Description: The information requested is necessary for the Service to audit taxpayers' returns to ensure taxpayers have properly determined the source of income from sales of inventory produced in one country and sold in another.

*Respondents:* Business or other forprofit.

Estimated Number of Respondents: 425.

Estimated Burden Hours Per Respondent: 2 hours, 36 minutes. Frequency of Response: Annually. Estimated Total Reporting Burden: 1,125 hours.

*OMB Number:* 1545–1594. *Regulation Project Number:* REG– 251520–96 Final.

Type of Review: Extension. Title: Classification of Certain Transactions Involving Computer Programs.

Description: The information requested in regulation Section 1.861–18(k) is necessary for the Commissioner to determine whether a taxpayer properly is requesting to change its method of accounting.

*Respondents:* Business of other forprofit.

Estimated Number of Respondents: 1. Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 1
hour.

*OMB Number:* 1545–1631. *Regulation Project Number:* REG–209619–93 NPRM.

Type of Review: Extension. Title: Escrow Funds and Other Similar Funds.

Description: Section 468B(g) requires that income earned on escrow accounts, settlement funds, and similar funds be subject to current taxation. This section authorizes the Secretary to issue regulations providing for the current taxation of these accounts and funds as grantor trusts or otherwise. The proposed regulations would amend the final regulations qualified settlement funds (QFSs) and would provide new rules for qualified escrows and qualified trusts used in deferred section 1031 exchanges; pre-closing escrows; contingent at-closing escrows; and disputed ownership funds.

Respondents: Business or other forprofit, Individuals or households, Notfor-profit institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 9.300.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion.
Estimated Total Reporting Burden:
4,650 hours.

Clearance Officer: George Freeland, Internal Revenue Service, Room 5577, 1111 Constitution Avenue, NW, Washington, DC 20224.

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

### Lois K. Holland,

Departmental Reports Management Officer. [FR Doc. 01–29943 Filed 12–3–01; 8:45 am] BILLING CODE 4830–01–P