

depending on the load version of the tire. The Tire & Rim Association (T&RA) standard "P. 1–34" specifies pressure level options for the maximum permissible inflation pressure marking for a corresponding load version and its maximum tire load. The choice of the maximum inflation pressure level then becomes the choice of the tire manufacturer, as long as it is in compliance with the established values under FMVSS No. 139 paragraph S5.5.4. For the subject P235/55R17 standard load tire, both maximum inflation pressure values (350 kPa and 300 kPa) are acceptable choices.

(3) Maximum Pressure Marking—Paragraphs S5.5 and S5.5(c) of FMVSS No. 139 both specify that each tire must be marked on each sidewall with the maximum permissible inflation pressure. The manufacturer's selected inflation pressure value must be marked on both sidewalls of the tire in kPa, followed by the appropriate PSI value (FMVSS No. 139 paragraph S5.5.4(a)) in parentheses. Since only one selection is allowed, the same value is required on both sidewalls. Therefore, the noncompliance lies only in the fact that both values have been applied to the same tire.

(4) Strength—Each standard load tire has a specified tire strength requirement. This requirement is defined in FMVSS No. 139 paragraph S6.5 (and FMVSS No. 109 paragraph S5.3) and must be met whether the selected maximum permissible pressure marking value is 240 kPa (35 PSI), 300 kPa (44 PSI), or 350 kPa (51 PSI). The Michelin P235/55 R17 98H MXV4 PLUS tire meets this requirement. The 350 kPa (51 PSI) maximum inflation pressure marking therefore has no impact on the tire's performance.

(5) Overloading—The use of either of the maximum inflation pressures displayed on the subject tire sidewalls as the source of information for the recommended inflation pressure will not result in an overloading of the tires nor reduce the load carrying capacity of the tires since both values are above the recommended inflation pressure (240 kPa (35 PSI)) for the tire's maximum load rating.

(6) Tire labeling—Maximum permissible inflation pressure labeling on tire sidewalls is poorly understood by the general public and it should be removed from tire sidewalls because it has limited safety value and may confuse customers about the proper source for the recommended inflation pressure.

MNA also states that it has corrected the problem that caused these errors so

that they will not be repeated in future production.

MNA requested that NHTSA consider its petition and grant an exemption from the notification and recall requirements of the National Traffic and Motor Vehicle Safety Act on the basis that the noncompliance described above is inconsequential as it relates to motor vehicle safety.

NHTSA Decision

Subsequent to the submission of its petition, MNA explained to NHTSA that although it had assigned a maximum sidewall marking pressure of 300 kPa (44 PSI) to the tires, the tires were manufactured to withstand and to safely accommodate a maximum pressure of 350 kPa (51 PSI). MNA also explained that a "common green" is a universal tire subassembly that is manufactured in high volume and used as a core around which similar size tires having different nonstructural properties are assembled. The "common green" includes the major structural elements of a tire. The "common green" for the subject tire was actually manufactured to performance specifications that require the tire to be able to withstand a maximum pressure of 350 kPa (51 PSI). MNA further explained that the decision to mark the lower pressure on the tire was based on marketing reasons, not safety concern. NHTSA does not contest that, as MNA argues, it is a common practice that a tire may be marked with a maximum pressure that is lower than its capacity.

Since the load that is marked on both sides of the tire (i.e., 750 KG (1653 lb)) is correct; the recommended inflation pressure (240 kPa (35 PSI)) is well below both the correct tire pressure of 300 kPa (44 PSI), and the incorrectly labeled tire pressure of 350 kPa (51 PSI); and, in any event, the tire was manufactured to safely accommodate a pressure of 350 kPa (51 PSI), the tire cannot be inadvertently overloaded.

NHTSA agrees that the noncompliance is inconsequential to motor vehicle safety. The mislabeling does not cause any safety problems, such as increasing the probability of tire failure, if the tires were inflated to 350 kPa under a load of 750kg, and it is not likely to result in unsafe use of the tires.

In consideration of the foregoing, NHTSA has decided that MNA has met its burden of persuasion that the subject FMVSS No. 139 labeling noncompliance is inconsequential to motor vehicle safety. Accordingly, MNA's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the subject noncompliance under 49 U.S.C. 30118 and 30120.

Authority: 49 U.S.C. 30118, 30120; delegations of authority at CFR 1.50 and 501.8

Issued on: March 5, 2009.

Daniel C. Smith,

Associate Administrator for Enforcement.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Revenue Procedure 2009–14]

Proposed Collection; Comment Request for Regulation Project

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 2009–14, Pre-filing Agreement Program.

DATES: Written comments should be received on or before May 11, 2009 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Carolyn N. Brown at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–6688, or through the Internet at Carolyn.N.Brown@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Certain Transfers of Domestic Stock or Securities by U.S. Persons to Foreign Corporations.

OMB Number: 1545–1684.

Regulation Project Number: Revenue Procedure 2009–14.

Abstract: Revenue Procedure 2009–14 describes a program under which certain large business taxpayers may request examination and resolution of specific issues relating to tax returns. The resolution of such issues under the program will be memorialized by a type

of closing agreement under Code section 7121 called a pre-filing agreement.

Current Actions: Due to revision of the revenue procedure, burden hours decreased by 36,081. The total burden hours are now 13,134.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents/Recordkeepers: 216.

Estimated Time per Response: 60 hours, 48 minutes.

Estimated Total Annual Burden Hours: 13,134.

The following paragraph applies to all the collections of information covered by this notice.

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: February 27, 2009.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. E9-5306 Filed 3-11-09; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2008-50

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 2008-50, Employee Plans Compliance Resolution System.

DATES: Written comments should be received on or before May 11, 2009 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, 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 Carolyn N. Brown, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6688 or through the Internet at Carolyn.N.Brown@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Employee Plans Compliance Resolution System.

OMB Number: 1545-1673.

Revenue Procedure Number: Revenue Procedure 2008-50.

Abstract: The information requested in Revenue Procedure 2008-50 is required to enable the Internal Revenue Service to make determinations regarding the issuance of various types of closing agreements and compliance statements. The issuance of closing agreements and compliance statements allows individual plans to continue to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, business or other for-profit organizations, not-for-

profit institutions, and state, local or tribal governments.

Estimated Number of Respondents: 19,434.

Estimated Time per Respondent: 3 hours, 55 minutes.

Estimated Total Annual Burden Hours: 76,222.

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: February 27, 2009.

R. Joseph Durbala,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2005-50

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort