

S4.4.2. Rim markings for vehicles other than passenger cars. Each rim or, at the option of the manufacturer in the case of a single-piece wheel, each wheel disc shall be marked with the information listed in S4.4.2(a) through (e), in lettering not less than 3 millimeters in height, impressed to a depth, or at the option of the manufacturer, embossed to a height of not less than 0.125 millimeters. The information listed in S4.4.2(a) through (c) shall appear on the outward side. In the case of rims of multi-piece construction, the information listed in S4.4.2(a) through (e) shall appear on the rim base and the information listed in S4.4.2(b) and (d) shall also appear on each other part of the rim.

(a) A designation that indicates the source of the rim's published nominal dimensions, as follows:

- (1) "T" indicates The Tire and Rim Association.
- (2) "E" indicates The European Tyre and Rim Technical Organization.
- (3) "J" indicates Japan Automobile Tire Manufacturers Association, Inc.
- (4) "L" indicates ABPA (Brazil), a.k.a. Associacao Latino Americana De Pneus E Aros.
- (5) "F" indicates Tire and Rim Engineering Data Committee of South Africa (Tredco).
- (6) "S" indicates Scandinavian Tire and Rim Organization (STRO).
- (7) "A" indicates The Tyre and Rim Association of Australia.
- (8) "I" indicates Indian Tyre Technical Advisory Committee (ITTAC).
- (9) "R" indicates Argentine Institute of Rationalization of Materials, a.k.a. Instituto Argentino de Racionalizacion de Materiales, (ARAM).
- (10) "N" indicates an independent listing pursuant to S4.1 of Sec. 571.139 or S5.1(a) of Sec. 571.119 * * *

(c) The symbol DOT, constituting a certification by the manufacturer of the rim that the rim complies with all applicable Federal motor vehicle safety standards.

In its petition, Volvo described the noncompliance as the omission of two markings from the subject vehicles' wheels, the certification symbol ("DOT") and the designation symbol (in this case "E") which indicates the source of the rims' published nominal dimensions.

Volvo argues that this noncompliance is inconsequential to motor vehicle safety for the following reasons: apart from S4.4.2(a) and S4.4.2(c), the subject rims contain all information required within FMVSS No. 110; the tires and rims of the affected vehicles are properly matched, and are appropriate for the load-carrying characteristics of these vehicles; the information on the wheel provides users with the information necessary to ensure that the wheel is mounted on the appropriate vehicle; and the omission of the "DOT-E" stamping will not result in misapplication of the wheels. Also, the rim markings and vehicle labeling,

which are used to identify the correct replacement rim, both contain the correct and complete size of rims installed on the subject vehicles.

Volvo stated that it is unaware of any accidents or injuries or customer complaints related to the lack of these markings and that the missing markings do not affect the performance of the wheels or the tire and wheel assemblies.

In addition, Volvo states that it has corrected the problem that caused these errors so that they will not be repeated in future production and that it believes that because the noncompliance is inconsequential to motor vehicle safety that no corrective action is warranted.

NHTSA Decision

The purpose of the labeling requirements in paragraphs S4.4.2(a) and S4.4.2(c) of FMVSS No. 110 is to provide safe operation of vehicles by ensuring that vehicles are equipped with rims of appropriate size and type designation mounted with compatible tires of appropriate size and load rating.

The purpose of the "DOT" marking is to certify that the rims comply with all applicable standards, the failure to mark rims with a DOT symbol is considered a violation of 49 U.S.C. 30115, *Certification*, which does not require notification or remedy. Consequently, that portion of Volvo's inconsequentiality petition is moot.

While NHTSA strongly encourages manufacturers to include the designation symbol required by S4.4.2(a), its omission does not prevent the proper matching of tires and rims in this unique situation because sufficient information about rim size is available from other markings on the rims as well as information available from the certification label required by 49 CFR Part 567 and the vehicle placard (tire information label) required by FMVSS No. 110 that are present on the affected vehicles. In addition, the omitted marking does not affect the ability to identify the rims in the event of recall and is not likely to have any effect on motor vehicle safety.

In consideration of the foregoing, NHTSA has decided that Volvo has met its burden of persuasion that the failure to provide the designation symbol, as required by paragraph S4.4.2(a) of FMVSS No. 110, is inconsequential to motor vehicle safety. Accordingly, Volvo's application is granted, and it is exempted from providing the notification of noncompliance that is required by 49 U.S.C. 30118, and from remedying the noncompliance, as required by 49 U.S.C. 30120.

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

501.8 otherwise required by the subject noncompliance.

Issued on: December 23, 2009.

Claude Harris,

Director, Office of Vehicle Safety Compliance.

[FR Doc. E9-31079 Filed 12-30-09; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 24, 2009.

The Department of the Treasury will submit the following public information collection requirement 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 this submission 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 PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

Dates: Written comments should be received on or before February 1, 2010 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0115.

Type of Review: Extension of a currently approved collection.

Title: Miscellaneous Income.

Form: 1099-MISC.

Description: Form 1099-MISC is used by payers to report payments of \$600 or more of rents, prizes and awards, medical and health care payments, nonemployee compensation, and crop insurance proceeds, \$10 or more of royalties, any amount of fishing boat proceeds, certain substitute payments, golden parachute payments, and an indication of direct sales of \$5,000 or more.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 24,639,062 hours.

OMB Number: 1545-0160.

Type of Review: Extension of a currently approved collection.

Title: Annual Information Return of Foreign Trust With a U.S. Owner.

Form: 3520-A.

Description: Section 6048(b) requires that foreign trusts with at least one U.S. beneficiary must file an annual information return on Form 3520-A. The form is used to report the income and deductions of the foreign trust and

provide statements to the U.S. owners and beneficiaries. IRS uses Form 3520-A to determine if the U.S. owner of the trust has included the net income of the trust in its gross income.

Respondents: Individuals and Households.

Estimated Total Burden Hours: 21,700 hours.

OMB Number: 1545-0231.

Type of Review: Revision of a currently approved collection.

Title: Credit for Alcohol Used as Fuel.
Form: 6478.

Description: IRC section 38(b)(3) allows a nonrefundable income tax credit for businesses that sell or use alcohol. Small ethanol producers also receive a nonrefundable credit for production of qualified ethanol. Form 6478 is used to figure the credits.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 23,793 hours.

OMB Number: 1545-1181.

Type of Review: Extension of a currently approved collection.

Title: Required Payment or Refund Under Section 7519.

Form: 8752.

Description: This form is used to verify that partnerships and S corporations that have made a section 444 election have correctly reported the payment required under section 7519.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 565,920 hours.

OMB Number: 1545-2014.

Type of Review: Extension of a currently approved collection.

Title: TD 9452; Application of Separate Limitations to Dividends from Non-controlled Section 902 Corporations.

Description: The American Jobs Creation Act of 2004 amended the foreign tax credit treatment of dividends from non-controlled section 902 corporations effective for post 2002 tax year and the GOZA permitted taxpayers to elect to defer the effective date of these amendments until post 2002 tax years. These regulations require a taxpayer making the GOZA election to file a statement to such effect with its next tax return, and they require certain shareholders wishing to make tax elections on behalf of their controlled foreign corporations or non-controlled section 902 corporations to execute a joint consent (that is retained by one shareholder) and attach a statement to the company's return.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 25 hours.

OMB Number: 1545-2019.

Type of Review: Extension of a currently approved collection.

Title: TD 9451—Guidance Necessary to Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules (TD 9329).

Description: This document contains a final regulation that provides guidance to taxpayers for determining which corporations are included in a controlled group of corporations. This regulation is being published to replace an expiring temporary regulation.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 262,500 hours.

OMB Number: 1545-2147.

Type of Review: Extension of a currently approved collection.

Title: RP 2009-37—Internal Revenue Code Section 108(i) Election.

Description: The law allows taxpayers to defer for 5 years taxation of certain income arising in 2009 or 2010.

Taxpayers then must include the deferred amount in income ratably over 5 years. The election statement advises that a taxpayer makes the election and the election and information statements provide information necessary to track the income. Respondents are C corporations and other persons in a business that reacquire debt instruments. This revenue procedure provides the exclusive procedures for taxpayers to make an election to defer recognizing discharge of indebtedness income (cancellation of debt, or COD income) under § 108(i) of the Internal Revenue Code.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 300,000 hours.

OMB Number: 1545-2148.

Type of Review: Extension of a currently approved collection.

Title: Form 8928—Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code.

Form: 8928.

Description: Form 8928 is used by employers, group health plans, HMOs, and third party administrators to report and pay excise taxes due for failures under sections 4980B, 4980D, 4980E, and 4980G.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 2,348 hours.

OMB Number: 1545-2150.

Type of Review: Extension of a currently approved collection.

Title: NOT-1114195-09, Manufacturers' Certification of Specified Plug-in Electric Vehicles.

Description: The American Recovery and Reinvestment Act of 2009 provides, under § 30 of the Internal Revenue Code, a credit for certain new specified plug-in electric drive vehicles. This notice provides procedures for a vehicle manufacturer to certify to the IRS that a vehicle meets the statutory requirements for the credit, and to certify the amount of the credit available with respect to the motor vehicle. The notice also provides guidance to taxpayers who purchase motor vehicles regarding the conditions under which they may rely on the vehicle manufacturer's certification.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 250 hours.

Clearance Officer: R. Joseph Durbala (202) 622-3634, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224.

OMB Reviewer: Shagufta Ahmed (202) 395-7873, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Celina Elphage,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 24, 2009.

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Community Development Financial Institutions Fund

OMB Number: 1559-0021.