

**DEPARTMENT OF TRANSPORTATION****National Highway Traffic Safety Administration****Denial of Motor Vehicle Defect Petition, DP01-002**

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

**ACTION:** Denial of petition for a defect investigation.

**SUMMARY:** This notice sets forth the reasons for the denial of a petition submitted to NHTSA under 49 U.S.C. 30162, requesting that the agency commence a proceeding to determine the existence of a defect related to motor vehicle safety. The petition is hereinafter identified as DP01-002.

**FOR FURTHER INFORMATION CONTACT:**

Jonathan White, Office of Defects Investigation (ODI), NHTSA, 400 Seventh Street, SW., Washington, DC 20590. Telephone: (202) 366-5226.

**SUPPLEMENTARY INFORMATION:** Mr. James T. Kuwada submitted a petition to NHTSA by letter dated February 2, 2001, requesting that an investigation be initiated to determine whether to issue an order concerning a defect in Model Year (MY) 1995 Honda Accord vehicles. The petitioner alleges that the "seal" of the anti-lock brake system (ABS) modulator leaks brake fluid.

ABS modulator brake fluid leakage is described in Technical Service Bulletin (TSB) No. 96-050 issued by American Honda Motor Co., Inc. (Honda) on November 4, 1996. TSB No. 96-050 concerns the ABS modulator in MY 1994 through 1996 Honda Accord vehicles produced in Ohio (VIN begins with 1HG). The threaded plugs in the ABS modulator assembly were not properly tightened, resulting in a brake fluid leak.

A review of ODI's database revealed that there were eight, fourteen, and six consumer complaints for MY 1994, MY 1995, and MY 1996 Honda Accord vehicles (subject vehicles), respectively, alleging ABS modulator failure. Of these 28 ABS modulator failure complaints, 21 indicated that the ABS modulator leaked or that it had to be resealed; 17 indicated that the ABS warning light came on; 15 complained about the high cost of repair, and three indicated brake performance degradation. No crash or injury was reported in any of the 28 complaints. Moreover, these 28 complaints represent an extremely low proportion of the 898,650 subject vehicles that were produced.

On April 25, 2001, ODI contacted the three complainants (ODI No. 847863,

ODI No. 737821, and ODI No. 875406) who alleged brake performance degradation to clarify the extent of that degradation and to ascertain whether it was the result of failure of the ABS modulator on their vehicles. ODI learned that the main concern of these complainants was the loss of anti-lock brake function on their vehicles. All three complainants indicated that their standard brakes functioned normally, even after the ABS warning light had come on. All were able to drive their vehicles to a repair shop where they were told that the ABS modulator on their vehicles had leaked brake fluid.

The brake fluid leakage from the ABS modulator is apparently very slow and will signal a warning to the driver. The complainant for ODI complaint No. 847863 said that the loss of brake fluid was very slow. The complainant for ODI complaint No. 875406 said that he did not observe any loss of brake fluid on the ground and is still driving the vehicle even with the ABS warning light on (he was quoted a price of \$1,600 for the ABS module repair and had decided not to have the work done). Also, a fourth complainant (ODI No. 737986) indicated that the "ABS modulator [is] leaking because of loose fittings or cracks, ABS brake fluid must be topped off every few months."

Even given a modulator leak, there is little risk to motor vehicle safety since the underlying or foundation brake system will continue to function normally (without the anti-lock function). Considering that the subject vehicles have been on the road for five to seven years and there have not been any reports of crashes in the ODI database, this problem, though costly to remedy, does not appear to present a safety-related defect.

In November 1994, ODI opened an investigation (PE94-067) on MY 1990 Mazda 929 vehicles for brake fluid leakage from the ABS hydraulic control unit. That investigation was closed without a recall due to the absence of a safety-related defect trend.

In view of the foregoing, it is unlikely that NHTSA would issue an order for the notification and remedy of the alleged safety-related defect as defined by the petitioner in the subject vehicles at the conclusion of the investigation requested in the petition. Therefore, in view of the need to allocate and prioritize NHTSA's limited resources to best accomplish the agency's safety mission, the petition is denied.

**Authority:** 49 U.S.C. 30162(d); delegations of authority at CFR 1.50 and 501.8.

**Kenneth N. Weinstein,**

*Associate Administrator for Safety Assurance.*

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**BILLING CODE 4910-59-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review; Comment Request**

July 26, 2001.

The Department of the 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 September 5, 2001 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0068.

*Form Number:* IRS Form 2441.

*Type of Review:* Extension.

*Title:* Child and Dependent Care Expenses.

*Description:* Internal Revenue Code (IRC) section 21 allows a credit for certain child and dependent care expenses to be claimed on Form 1040 (reduced by employer-provided day care benefits excluded under section 129). Day care provider information must be reported to the IRS for both the credit and exclusion. Form 2441 is used to verify that the credit and exclusion are properly figured, and that provider information is reported.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 6,519,859.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—40 min.  
Learning about the law or the form—25 min.

Preparing the form—50 min.

Copying, assembling, and sending the form to the IRS—28 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 15,517,265 hours.

*OMB Number:* 1545-0187.  
*Form Number:* IRS Form 4835.  
*Type of Review:* Extension.  
*Title:* Farm Rental Income and Expenses.

*Description:* This form is used by landowners (or sub-lessors) to report farm income based on crops or livestock produced by the tenant when the landowner (or sub-lessor) does not materially participate in the operation or management of the farm. This form is attached to Form 1040 and the data is used to determine whether the proper amount of rental income has been reported.

*Respondents:* Individuals or households, farms.

*Estimated Number of Respondents/Recordkeepers:* 407,719.

*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—2 hr., 57 min. Learning about the law or the form—5 min.

Preparing the form—1 hr., 2 min. Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 1,793,964 hours.

*OMB Number:* 1545-0188.

*Form Number:* IRS Form 4868.

*Type of Review:* Extension.

*Title:* Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

*Description:* Form 4868 is used by taxpayers to apply for an automatic 4-month extension of time to file Form 1040A, or Form 1040EZ. This form contains data used by the Service to determine if a taxpayer qualifies for the extension.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 5,572,999.

*Estimated Burden Hours Per Respondent/Recordkeeper:* Recordkeeping—26 min.

Learning about the law or the form—12 min.

Preparing the form—17 min.

Copying, assembling, and mailing the form to the IRS—10 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 6,353,219 hours.

*OMB Number:* 1545-1051.

*Regulation Project Number:* INTL-29-91 Final.

*Type of Review:* Extension.

*Title:* Computation and Characterization of Income and Earnings and Profits under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).

*Description:* For taxable years after the final regulations are effective, taxpayers operating in hyperinflationary currencies must use the U.S. dollar as their functional currency and compute income using the dollar approximate separate transactions method (DASTM). Small taxpayers may elect an alternate method by which to compute income or loss. For prior taxable years in which income was computed using the profit and loss method, taxpayers may elect to recompute their income using DASTM.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 700.

*Estimated Burden Hours Per Respondent:* 1 hour, 26 minutes.

*Frequency of Response:* On occasion, Other (one-time election).

*Estimated Total Reporting/Recordkeeping Burden:* 1,000 hours.

*OMB Number:* 1545-1620.

*Form Number:* IRS Form 8812.

*Type of Review:* Revision.

*Title:* Additional Child Credit.

*Description:* Section 24 of the Internal Revenue Code allows taxpayers a credit for each of their dependent children who is under age 17 at the close of the taxpayer's tax year. The credit is advantageous to taxpayers as it directly reduces the tax liability for the year and, if the taxpayer has three or more children, may result in a refundable amount of credit.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 3,500,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—6 min. Learning about the law or the form—5 min.

Preparing the form—22 min.

Copying, assembling, and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 3,185,000 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 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.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 30, 2001.

The Department of the 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 September 5, 2001 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0923.

*Regulation Project Number:* REG-209274-85 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* Tax Exempt Entity Leasing.

*Description:* These regulations provide guidance to persons executing lease agreements involving tax-exempt entities under section 168(h) of the Internal Revenue Code. The regulations are necessary to implement congressionally enacted legislation and elections for certain previously tax-exempt organizations and certain tax-exempt controlled entities.

*Respondents:* Not-for-profit institutions, State, Local or Tribal Government.

*Estimated Number of Respondents:* 4,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,000 hours.

*OMB Number:* 1545-1614.

*Regulation Project Number:* REG-106177-97 NPRM.

*Type of Review:* Extension.

*Title:* Qualified State Tuition Programs.

*Description:* Respondents are states that establish and maintain qualified state tuition programs. Respondents include distributees who receive benefits under the program are qualified and that distributions are used for qualified educational expenses.

*Respondents:* Individuals or households, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 20,051.