

injury posed by the noncompliant systems in these vehicles in a frontal crash is not significantly greater than if they had a compliant ELR. However, the differences in the amount of webbing payout, lock time, and head excursion between compliant and noncompliant ELRs in the S/T vehicles were significantly greater than the differences experienced in the C/K vehicles.

With respect to the performance of the noncompliant vehicles in a rollover crash, in its July 30, 2002 submission, GM acknowledged that, in a rollover, "We would expect that the noncomplying belt would not lock up as early as the complying belt, but we have no way to be sure how great a difference there would be." However, during a November 19, 2002 meeting at the agency, TKH presented confidential test data from a rollover simulation that it performed. TKH asserts that this simulation represents the worst-case scenario relative to the ability of these vehicles' webbing-sensitive systems to adequately restrain an occupant in the event of a rollover.<sup>7</sup> These tests yielded data with respect to webbing payout, final belt position, and head and chest displacement.

The data indicates that, in both cases, ELRs with only a webbing-sensitive locking mechanism allowed somewhat more head and chest displacement than the compliant vehicle-sensitive ELRs. However, the increases in the S/T vehicles (with a 3.0 g webbing-sensitive mechanism), was significantly greater than the increases experienced in the C/K vehicles (with a 2.0 g webbing-sensitive mechanism); *e.g.*, the increase in head displacement was approximately twice as large in the S/T vehicles as in the C/K vehicles. This data leads us to conclude that the absence of a vehicle-sensitive locking mechanism in the ELRs installed in the S/T vehicles will significantly increase the safety risk to occupants in a rollover crash, while the increased risk associated with the noncompliance in the C/K vehicles is not likely to be significant.

On the basis of the foregoing, NHTSA has determined that GM has adequately demonstrated that, under the specific facts and circumstances presented here, the noncompliance with FMVSS No. 209 in the C/K vehicles is

inconsequential to motor vehicle safety. Conversely, the noncompliance in the S/T vehicles is not inconsequential. Accordingly, GM's petition for an exemption from the duty to recall these noncompliant vehicles is granted in part and denied in part.

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

**Kenneth N. Weinstein,**

*Associate Administrator for Enforcement.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5330

**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 Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.

**DATES:** Written comments should be received on or before June 14, 2004, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Larnice Mack at Internal Revenue Service, room 6407, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at [Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Return of Excise Taxes Related to Employee Benefit Plans.

*OMB Number:* 1545-0575.

*Form Number:* Form 5330.

*Abstract:* Internal Revenue Code sections 4971, 4972, 4973(a), 4975, 4976, 4977, 4978, 4978A, 4978B, 4979, 4979A, and 4980 impose various excise

taxes in connection with employee benefit plans. Form 5330 is used to compute and collect these taxes. The IRS uses the information on the form to verify that the proper amount of tax has been reported.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals and business or other for-profit organizations.

*Estimated Number of Respondents:* 8,403.

*Estimated Time Per Respondent:* 37 hours, 14 minutes.

*Estimated Total Annual Burden Hours:* 312,844.

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: April 5, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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<sup>7</sup> Although the simulated rollover utilized by TKH is relatively benign in terms of crash severity, we agree with GM and TKH that it presents a "worst case" scenario for the purpose of assessing the likelihood that an occupant of a vehicle with only a webbing-sensitive ELR would be adversely affected by additional webbing payout in a rollover, since a more violent crash would likely cause the webbing-sensitive system to lock more quickly than in the simulation.