

supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: January 20, 2009.

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

Issued on: December 15, 2008.

Claude H. Harris,

Director, Office of Vehicle Safety Compliance.
[FR Doc. E8-30132 Filed 12-18-08; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2008-0210; Notice 1]

Newell Coach Corporation, Receipt of Petition for Decision of Inconsequential Noncompliance

Newell Coach Corporation (Newell), has determined that certain motor homes that it manufactured between June 17, 1996 and August 26, 2008 do not fully comply with paragraph S5.3 of Federal Motor Vehicle Safety Standard (FMVSS) No. 120 *Tire Selection and Rims for Motor Vehicles with a GVWR of More than 4,536 Kilograms (10,000 pounds)*. Newell has filed an appropriate report pursuant to 49 CFR Part 573, *Defect and Noncompliance Responsibility and Reports*.

Pursuant to 49 U.S.C. 30118(d) and 30120(h) (see implementing rule at 49 CFR part 556), Newell has petitioned for an exemption from the notification and remedy requirements of 49 U.S.C. Chapter 301 on the basis that this noncompliance is inconsequential to motor vehicle safety.

This notice of receipt of Newell's petition is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or other exercise of judgment concerning the merits of the petition.

Affected are approximately 456 motor homes manufactured by Newell between June 17, 1996 and August 26, 2008.

Paragraphs S5.3 of FMVSS No. 120 requires in pertinent part:

S5.3 Each vehicle shall show the information specified in S5.3.1 and S5.3.2 and, in the case of a vehicle equipped with a non-pneumatic spare tire, the information specified in S5.3.3, in the English language, lettered in block capitals and numerals not

less than 2.4 millimeters high and in the format set forth following this paragraph. This information shall appear either—

(a) After each GAWR listed on the certification label required by Sec. 567.4 or Sec. 567.5 of this chapter; or at the option of the manufacturer,

(b) On the tire information label affixed to the vehicle in the manner, location, and form described in Sec. 567.4 (b) through (f) of this chapter as appropriate of each GVWR-GAWR combination listed on the certification label.

S5.3.1 Tires. The size designation (not necessarily for the tires on the vehicle) and the recommended cold inflation pressure for those tires such that the sum of the load ratings of the tires on each axle (when the tires' load carrying capacity at the specified pressure is reduced by dividing by 1.10, in the case of a tire subject to FMVSS No. 109) is appropriate for the GAWR as calculated in accordance with S5.1.2.

S5.3.2 Rims. The size designation and, if applicable, the type designation of Rims (not necessarily those on the vehicle) appropriate for those tires.

Truck Example—Suitable Tire-Rim Choice
GVWR: 7,840 KG (17,289 LB)
GAWR: FRONT—2,850 KG (6,280 LB) WITH 7.50-20(D) TIRES, 20x6.00 RIMS AT 520 KPA (75 PSI) COLD SINGLE
GAWR: REAR—4,990 KG (11,000 LB) WITH 7.50-20(D) TIRES, 20x6.00 RIMS, AT 450 KPA (65 PSI) COLD DUAL
GVWR: 13,280 KG (29,279 LB)
GAWR: FRONT—4,826 KG (10,640 LB) WITH 10.00-20(F) TIRES, 20x7.50 RIMS, AT 620 KPA (90 PSI) COLD SINGLE
GAWR: REAR—8,454 KG (18,639 LB) WITH 10.00-20(F) TIRES, 20x2.70 RIMS, AT 550 KPA (80 PSI) COLD DUAL* * *

Newell explains that the noncompliance is that the tire and rim information lettering on the vehicles' certification labeling is only 1.8 millimeters high, as opposed to the 2.4 millimeter height required under paragraph S5.3 of FMVSS No. 120.

Newell stated that it discovered the noncompliance after investigating an inquiry from National Highway Traffic Safety Administration (NHTSA) concerning readability of the tire and rim information on the vehicles' certification labels.

Newell argues that while the required tire and rim information lettering is only 0.6 mm (about 1/45 of an inch) shorter than the 2.4 mm height required by the standard that it creates no risk to motor vehicle safety. Newell believes that all of the relevant information is set forth on the certification label, and that it is easily readable.

Newell further states that for vehicles manufactured from 2002 through 2008, if an operator has difficulty reading the information on the label, the tire inflation information is available in the owner's manuals provided with the vehicles.

Newell additionally stated that it has provided tire inflation information in the Newell's News, a newsletter that Newell sends to its customers. Newell also points out that the rim size and type are marked on the wheels of the vehicle, and the tire designation is marked on the tires themselves, thus providing a further source for most of the information required by the standard.

Newell also believes that NHTSA has previously granted at least one petition for inconsequential noncompliance where the facts were almost identical to those stated in this petition. Moreover, Newell believes that on numerous occasions NHTSA has granted petitions for inconsequential noncompliance where there has been a complete omission of required tire and/or rim information on the certification label.

Finally, Newell notes that these vehicles have been on the road for up to 12 years, and the company has not received any consumer complaints regarding an inability to read the tire and rim information on the certification label.

Newell also stated that it has corrected the problem that caused these errors so that they will not be repeated in future production.

In summation, Newell states that it believes that because the noncompliances are inconsequential to motor vehicle safety that no corrective action is warranted.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, these provisions only apply to vehicles and equipment that have already passed from the manufacturer to an owner, purchaser, or dealer.

Interested persons are invited to submit written data, views, and arguments on this petition. Comments must refer to the docket and notice number cited at the beginning of this notice and be submitted by any of the following methods:

a. By mail addressed to: U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590.

b. By hand delivery to U.S. Department of Transportation, Docket Operations, M-30, West Building

Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE, Washington, DC 20590. The Docket Section is open on weekdays from 10 am to 5 pm except Federal Holidays.

c. Electronically: by logging onto the Federal Docket Management System (FDMS) Web site at <http://www.regulations.gov>. Follow the online instructions for submitting comments. Comments may also be faxed to 1-202-493-2251.

Comments must be written in the English language, and be no greater than 15 pages in length, although there is no limit to the length of necessary attachments to the comments. If comments are submitted in hard copy form, please ensure that two copies are provided. If you wish to receive confirmation that your comments were received, please enclose a stamped, self-addressed postcard with the comments. Note that all comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided.

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477-78).

You may view documents submitted to a docket at the address and times given above. You may also view the documents on the Internet at <http://www.regulations.gov> by following the online instructions for accessing the dockets available at that Web site.

The petition, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: January 20, 2009.

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

Issued on: December 15, 2008.

Claude H. Harris,

Director, Office of Vehicle Safety Compliance.
[FR Doc. E8-30137 Filed 12-18-08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 12, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) 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 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before January 20, 2009 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-2106.

Type of Review: Extension.

Title: NOT-127516-08 (Notice 2008-58), Relief from Certain Low-Income Housing Credit Requirements Due to Severe Storms, Tornadoes, and Flooding in Iowa.

Description: The Internal Revenue Service is suspending certain requirements under § 42 of the Internal Revenue Code for low-income housing credit projects in the United States to provide emergency housing relief needed as a result of the devastation caused by severe storms, tornadoes, and flooding in Iowa beginning on May 25, 2008.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 125 hours.

OMB Number: 1545-1950.

Type of Review: Extension.

Form: 8621-A.

Title: Return by a Shareholder Making Certain Late Elections To End Treatment as a Passive Foreign Investment Company.

Description: Form 8621-A is used by certain taxpayer/investors to request ending of their treatment as investing in a Passive Foreign Investment Company. New regulations are being written in support of the new products. The underlying law is in IRC sections 1297 and 1298.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 43,622 hours.

OMB Number: 1545-1799.

Type of Review: Extension.

Title: Notice 2002-69, Interest Rates and Appropriate Foreign Loss Payment Patterns For Determining the Qualified Insurance Income of Certain Controlled Corporations under Section 954(f).

Description: This notice provides guidance on how to determine the foreign loss payment patterns of a foreign insurance company owned by U.S. shareholder for purposes of determining the amount of investment income earned by the insurance company that is not treated as Subpart F income under section 954(i).

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 300 hours.

OMB Number: 1545-1657.

Type of Review: Extension.

Title: Revenue Procedure 99-32—Conforming Adjustments Subsequent to Section 482 Allocations.

Description: This revenue procedure prescribes the applicable procedures for the repatriation of cash by a United States taxpayer via an interest-bearing account receivable or payable in an amount corresponding to the amount allocated under section 482 from, or to a related person with respect to a controlled transaction.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 1,620 hours.

OMB Number: 1545-1487.

Type of Review: Extension.

Title: TD 8834 (final)—Treatment of Distributions to Foreign Persons Under Sections 367(e)(1) and 367(e)(2).

Description: Sections 367(e)(1) and 367(e)(2) provide for gain recognition on certain transfers to foreign persons under sections 355 and 332. Section 6038B(a) requires U.S. persons transferring property to foreign persons in exchanges described in sections 332 and 355 to furnish information regarding such transfers.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 2,471 hours.

Clearance Officer: Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Nicholas A. Fraser, (202) 395-5887, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Celina Elphage,

Treasury PRA Clearance Officer.

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