

Contact Information: For further information on this decision, contact Mr. George Gillespie, Office of Vehicle Safety Compliance, the National Highway Traffic Safety Administration (NHTSA), telephone (202) 366-5299, facsimile (202) 366-7002.

Summary of Continental's Petition: Affected are approximately 17,121 size 235/45ZR17 94W Continental brand Extremecontact DWS model passenger car tires manufactured from March 2009 to October 2009 at Continental's plant located in Camaçari-BA, Brasil. A total of approximately 16,245 of these tires have been delivered to Continental's customers in the United States.

Continental explains that the noncompliance is that, due to a mold labeling error, the sidewall marking on the reference side of the tires incorrectly identifies the tire size code as "658R 3VR" when in fact it should be identified as "658P 3VR" in the tread area of the tires as required by paragraph S5.5(b).

Continental also explains that while the noncompliant tires are mislabeled, all of the tires included in this petition meet or exceed the performance requirements of FMVSS No. 139. Continental argues that this noncompliance is inconsequential to motor vehicle safety because the noncompliant sidewall marking does not create an unsafe condition and all other labeling requirements have been met.

Continental points out that NHTSA has previously granted similar petitions for non-compliances in sidewall marking.

Continental additionally states that it has corrected the affected tire molds and all future production will have the correct material shown on the sidewall.

In summation, Continental believes that the described noncompliance of its tires to meet the requirements of FMVSS No. 139 is inconsequential to motor vehicle safety, and that its petition, to exempt from providing recall notification of noncompliance as required by 49 U.S.C. 30118 and remedying the recall noncompliance as required by 49 U.S.C. 30120, and should be granted.

NHTSA Decision:

Inconsequential noncompliance petitions filed under 49 CFR Part 556 only apply to situations where there is a noncompliance with a Federal motor vehicle safety standard (FMVSS). In its petition, Continental stated that the tires in question have two different tire size codes, one on each sidewall. In discussions with NHTSA, subsequent to the notification of petition receipt, Continental explained that it has

designated both of the size codes for this tire model to have the same meaning and that either the full TIN or the partial TIN uniquely identifies these tires. Based on this, NHTSA has determined that the alleged tire sidewall labeling noncompliance described in the subject petition is not a noncompliance with FMVSS No. 139 or any other applicable FMVSS. Therefore, this petition is moot and no further action on the petition is warranted.

**Authority:** (49 U.S.C. 30118, 30120; delegations of authority at CFR 1.95 and 501.8)

Issued on: October 17, 2012.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. 2012-26159 Filed 10-23-12; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA-2012-0118; Notice 1]

#### Mazda North American Operations, Receipt of Petition for Decision of Inconsequential Noncompliance

**AGENCY:** National Highway Traffic Safety Administration, DOT.

**ACTION:** Receipt of Petition.

**SUMMARY:** Mazda North American Operations (MNAO),<sup>1</sup> on behalf of Mazda Motor Corporation of Hiroshima, Japan (Mazda),<sup>2</sup> has determined that certain Mazda brand motor vehicles manufactured between 2007 and 2012 for sale or lease in Puerto Rico, do not fully comply with paragraph S4.5 of Federal Motor Vehicle Safety Standard (FMVSS) No. 138, *Tire Pressure Monitoring Systems*. MNAO has filed an appropriate report dated June 21, 2012, 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), MNAO submitted a petition 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 MNAO's petition is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or other exercise of

<sup>1</sup> Mazda North American Operations, is a U.S. company that manufactures and imports motor vehicles.

<sup>2</sup> Mazda Motor Corporation, is a Japanese company that manufactures motor vehicles.

judgment concerning the merits of the petition.

**Vehicles Involved:** Affected are approximately 16,748 Mazda brand motor vehicles manufactured between 2007 and 2012 for sale or lease in Puerto Rico.

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 the subject 16,748<sup>3</sup> vehicles that MNAO no longer controlled at the time it determined that the noncompliance existed.

**Noncompliance:** MNAO explains that the noncompliance is that certain Mazda brand motor vehicles sold in Puerto Rico were not delivered with the instruction statements required by paragraph S4.5(a) of FMVSS No. 138 written in English. The instructions were provided in Spanish as part of the Spanish language version of the vehicle owner's manual provided with the vehicles at first sale, however, no English version owner's manuals were provided.

**Rule Text:** Paragraph S4.5 of FMVSS No. 138 requires in pertinent part:

S4.5 Written instructions.

(a) Beginning on September 1, 2006, the owner's manual in each vehicle certified as complying with S4.5 must provide an image of the Low Tire Pressure Telltale symbol (and an image of the TPMS Malfunction Telltale warning ("TPMS")), if a dedicated telltale is utilized for this function) with the following statement in English:

Each tire, including the spare (if provided), should be checked monthly when cold and inflated to the inflation pressure recommended by the vehicle manufacturer on the vehicle placard or tire inflation pressure label. (If your vehicle has tires of a different size than the size indicated on the vehicle placard or tire inflation pressure label, you should determine the proper tire inflation pressure for those tires.)

As an added safety feature, your vehicle has been equipped with a tire pressure monitoring system (TPMS) that illuminates a

<sup>3</sup> MNAO's petition, which was filed under 49 CFR Part 556, requests an agency decision to exempt MNAO as a vehicle manufacturer from the notification and recall responsibilities of 49 CFR Part 573 for the 16,748 affected vehicles. However, a decision on this petition will not relieve vehicle distributors and dealers of the prohibitions on the sale, offer for sale, introduction or delivery for introduction into interstate commerce of the noncompliant vehicles under their control after MNAO notified them that the subject noncompliance existed.

low tire pressure telltale when one or more of your tires is significantly under-inflated. Accordingly, when the low tire pressure telltale illuminates, you should stop and check your tires as soon as possible, and inflate them to the proper pressure. Driving on a significantly under-inflated tire causes the tire to overheat and can lead to tire failure. Under-inflation also reduces fuel efficiency and tire tread life, and may affect the vehicle's handling and stopping ability\* \* \*

#### Summary of MNAO'S Analysis and Arguments:

MNAO believes that while the subject motor vehicles were delivered to customers in Puerto Rico with Owners Manuals that did not include the statement as required by paragraph S4.5(a) of FMVSS No. 138 in English, it is inconsequential as it relates to motor vehicle safety for the following reasons:

1. All affected owner's manuals contain accurate Spanish translations of the information.

2. In Puerto Rico, Spanish is the universally prevalent language. According to a U.S. Census done by the Census Bureau in 2010, 95.7% of Puerto Rico's population speaks Spanish as their primary language.

3. English Owners manuals for Mazda motor vehicles manufactured on or after 2002 can be downloaded from MNAO's Web site or upon request through MNAO dealerships and is available for customers in Puerto Rico free of charge.

4. MNAO has not received any complaints or claims in Puerto Rico with regards to the language of the Owner's manuals.

MNAO has additionally informed NHTSA that it has corrected the noncompliance so that all future production vehicles will comply with FMVSS No. 138.

In summation, MNAO believes that the described noncompliance is inconsequential to motor vehicle safety, and that its petition, to exempt it from providing recall notification of noncompliance as required by 49 U.S.C. 30118 and remedying the recall noncompliance as required by 49 U.S.C. 30120 should be granted.

*Comments:* 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 a.m. to 5 p.m. 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](http://www.regulations.gov/), including any personal information provided.

Documents submitted to a docket may be viewed by anyone at the address and times given above. The documents may also be viewed on the Internet at [http://www.regulations.gov](http://www.regulations.gov/) by following the online instructions for accessing the dockets. DOT's complete Privacy Act Statement is available for review in the **Federal Register** published on April 11, 2000, (65 FR 19477-78).

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:* November 23, 2012.

**Authority:** (49 U.S.C. 30118, 30120; delegations of authority at CFR 1.95 and 501.8)

Issued on: October 15, 2012.

**Claude H. Harris,**  
*Director, Office of Vehicle Safety Compliance.*  
[FR Doc. 2012-26156 Filed 10-23-12; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 18, 2012.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before November 23, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0193.

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

*Title:* Form 4972—Tax on Lump-Sum Distributions (From Qualified Retirement Plans of Plan Participants Born Before 1936).

*Form:* 4972.

*Abstract:* IRC Section 402(e) allows taxpayers to compute a separate tax on a lump sum distribution from a qualified retirement plan. Form 4972 is used to correctly figure that tax. The data is used to verify the correctness of the separate tax. Form 4972 is also used to make the special 20% capital gain election attributable to pre-1974 participation from the lump-sum distribution.

*Affected Public:* Private Sector: Businesses or other For-Profit Institutions.

*Estimated Total Burden Hours:* 61,257.

*OMB Number:* 1545-0771.

*Type of Review:* Extension without change of a currently approved collection.