

*Noncompliance*, 69 FR 19897 (Apr. 14, 2004).

The intent of FMVSS No. 110 is to ensure that vehicles are equipped with tires that are properly inflated to handle maximum vehicle loads and relevant information to prevent overloading. The display of correct information required by paragraphs S4.3(a), S4.3(c) and S4.3(d) of FMVSS No. 110 provides important information to assist owners and operators in determining safe vehicle loading limits, tire and rim combinations and tire inflation pressures. As discussed below, the missing or incorrect information on the tire and loading placard is available on the adjacent certification label and from the sidewall of the spare tire provided with these vehicles. In addition, as noted above, the noncompliant vehicles are trucks manufactured by CVT based on 2006–2008 Chevrolet Uplander incomplete vehicles. They have a driver and a right hand passenger seat and are used for transporting cargo. The commercial operators of these vehicles are unlikely to be confused by the missing or incorrect information on the vehicle placard. Furthermore, NHTSA has not received any consumer complaints or field reports regarding the subject labels or associated loading issues.

The vehicle capacity weight (S4.3(a)) is directly related to how a motorist might load a vehicle. Vehicle capacity weight is “the rated cargo and luggage load plus 68 kilograms [150 lbs.] times the vehicle’s designated seating capacity.” 49 CFR 571.110 S3. The metric value for the vehicle capacity weight is correctly specified on the vehicle placard as 646 kg, which equals 1,421 lbs. However, the vehicle capacity weight value stated in pounds as 5,797 lbs. is incorrect, and is much higher than the actual vehicle capacity weight. It is almost the same as the vehicle’s gross vehicle weight rating (GVWR) of 5,842 lb., which is correctly identified on the certification label. Accordingly, the English unit vehicle capacity weight value is clearly in error. In the overall context, the agency believes the GVWR value provides sufficient information to the commercial operator such that the vehicles will not be inadvertently overloaded. The subject vehicles are manufactured for commercial use and the agency believes that commercial vehicle operators have a better understanding than non-commercial operators that the certified GVWR values are ratings not to be exceeded. Thus, if the commercial vehicle operator follows the metric vehicle capacity weight value and loads 646 kg of weight into the vehicle the GVWR of the

vehicle will not be exceeded. Furthermore, if the operator utilizes the English units value and begins to load 5,797 pounds of cargo into the vehicle, the GVWR value of 5,842 pounds will be reached after approximately 1,500 pounds of cargo are loaded into the vehicle. This value is calculated based on NHTSA’s test vehicle, by subtracting the unloaded vehicle weight 4,039 pounds and 300 pounds for two occupants from the vehicle’s GVWR 5,842 pounds equals 1,503 pounds. The operator will understand not to exceed the vehicle’s GVWR. In view of the GVWR, the stated vehicle capacity weight in pounds is way beyond a plausible number and is unlikely to be given serious consideration. Since the correct vehicle capacity weight value is provided in metric units on the tire and loading information placard, the adjacent certification label specifies the vehicle’s correct GVWR, and these vehicles are meant to be owned and operated by commercial entities, the agency believes it is unlikely the erroneous English unit vehicle capacity weight conversion value stated on the vehicle placard will increase the safety risk to the commercial operators of these vehicles.

Recommended tire inflation pressure (S4.3(c)) must be stated on the tire and loading information placard for the original tires, in both metric and English units. The inflation pressure of “35” was identified on the tire and loading information placard but the unit of measure was not included. However, the correct pressures both in metric and English units are included on the vehicle certification label, which is mounted on the vehicle’s B pillar adjacent to the tire and loading information placard. The agency agrees that since the tire inflation pressure is clearly identified on the vehicle certification label directly adjacent to the tire loading and information placard the inadvertent exclusion of the inflation pressure units on the placard will not likely cause an increased safety risk to individuals.

Tire size designation (S4.3(d)) for the tires installed as original equipment on both the front and rear axles is required to be stated on the tire and loading information placard. Adrian inadvertently placed the rim size on the tire and loading information placard, rather than the tire size. Nevertheless, both the correct tire size and corresponding rim size are clearly identified on the adjacent vehicle certification label. Thus, both tire size and rim size are available to the vehicle operator and it would be unlikely for

this error to cause an increased safety risk to individuals.

Adrian did not include spare tire size or inflation pressure information required by S4.3(c) and (d) on the vehicle tire and loading information placard. FMVSS No. 110 requires that the spare tire included as original equipment be specified on the placard, or if no spare tire is provided the label should specify “None.” NHTSA’s test vehicle was equipped with a spare tire size T135/70R16, but the affixed placard spare tire entry was left blank. In the agency’s judgment, this noncompliance will not cause an increased safety risk to individuals. In the event of a flat tire the operator will have a spare tire that is labeled with the proper inflation pressure and has a sufficient load rating for the vehicle’s front and rear Gross Axle Weight Ratings.

The erroneous listing of the vehicle type as “van” on the certification label required by 49 CFR Part 567 *Certification* is considered a violation of 49 U.S.C. 30115, *Certification*, which standing alone and without more does not require notification or remedy. Consequently, that portion of Adrian’s inconsequentiality petition is moot.

*Decision:* In consideration of the foregoing, NHTSA has decided that the petitioner has met its burden of persuasion that the noncompliances described in its petition are inconsequential to motor vehicle safety. Accordingly, Adrian’s petition is hereby granted, and the petitioner is not required to notify owners, purchasers and dealers pursuant to 49 U.S.C. 30118 and provide a remedy in accordance with 49 U.S.C. 30120.

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

Issued on July 23, 2013.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*  
[FR Doc. 2013–18050 Filed 7–26–13; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 24, 2013.

The Department of the Treasury will submit the following information collection requests 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 August 28, 2013 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 may be found at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1691.

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

*Title:* TD 8898—Continuity of Interest.

*Abstract:* This regulation provides guidance regarding the continuity of interest requirement for corporate reorganizations. The information collection is a private letter ruling request to apply the final regulations to a transaction in which a taxpayer has entered into a binding agreement on or after January 28, 1998, and before August 30, 2000. This information will be used to ensure that all parties to the transaction take consistent positions for Federal tax purposes.

*Affected Public:* Private Sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 1,500.

*OMB Number:* 1545-1813.

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

*Title:* Health Coverage Tax Credit (HCTC) Advance Payments.

*Form:* 1099-H.

*Abstract:* Form 1099-H is used to report advance payments of health insurance premiums to qualified recipients for their use in computing the allowable health insurance credit on Form 8885.

*Affected Public:* Private Sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 33,000.

*OMB Number:* 1545-1856.

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

*Title:* Consent To Disclosure of Return Information.

*Form:* 13362.

*Abstract:* The consent form is provided to external applicant that will allow the Service the ability to conduct tax checks to determine if an applicant is suitability for employment once they are determined qualified and within reach to receive an employment offer.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 7,664.

*OMB Number:* 1545-1864.

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

*Title:* Form 8879-C—IRS e-file Signature Authorization for Form 1120; Form 8879-I—IRS e-file Signature Authorization For Form 1120-F.

*Form:* 8879-C, 8879-I.

*Abstract:* Form 8879-C authorizes an officer of a corporation and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return and, if applicable, electronic funds withdrawal consent. Form 8879-I authorizes a corporate officer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return.

*Affected Public:* Private Sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 95,986.

*OMB Number:* 1545-1866.

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

*Title:* Form 8453-C—U.S. Corporation Income Tax Declaration for an IRS e-file Return; Form 8453-I—Foreign Corporation Income Tax Declaration for an IRS e-file Return.

*Form:* 8453-C, 8453-I.

*Abstract:* Form 8453-C is used to enable the electronic filing of Form 1120. Form 8453-I is used to enable the electronic filing of Form 1120-F.

*Affected Public:* Private Sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 28,880.

*OMB Number:* 1545-1867.

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

*Title:* U.S. S Corporation Income Tax Declaration for an IRS e-file Return.

*Form:* 8453-S.

*Abstract:* Form 8453-S is used to authenticate and authorize transmittal of an electronic Form 1120-S.

*Affected Public:* Private Sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 7,590.

*OMB Number:* 1545-1870.

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

*Title:* T.D. 9107—Guidance Regarding Deduction and Capitalization of Expenditures (REG-125638-01).

*Abstract:* Final regulations require that a taxpayer's nonaccrual-experience method must be self-tested against the taxpayer's experience to determine whether the nonaccrual-experience method clearly reflects the taxpayer's experience. The information required to be retained by taxpayers will constitute sufficient documentation for purposes of substantiating a deduction. The information will be used by the agency on audit to determine the taxpayer's entitlement to a deduction. The respondents include taxpayers who engage in certain transactions involving the acquisition of a trade or business or an ownership interest in a legal entity.

*Affected Public:* Private Sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 3,000.

*OMB Number:* 1545-1871.

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

*Title:* Regulations Governing Practice Before the Internal Revenue Service—(TD 9165—Final).

*Abstract:* These disclosures will ensure that taxpayers are provided with adequate information regarding the limits of tax shelter advice that they receive, and also ensure that practitioners properly advise of taxpayers of relevant information with respect to tax shelter opinions.

*Affected Public:* Private Sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 13,333.

*OMB Number:* 1545-2030.

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

*Title:* REG-120509-06 (TD 9465-Final), Determination of Interest Expense Deduction of Foreign Corporations.

*Abstract:* This document contains final regulations under section 882(c) of the Internal Revenue Code concerning the determination of the interest expense deduction of foreign corporations engaged in a trade or business within the United States. These final regulations conform the interest expense rules to recent U.S. Income Tax Treaty agreements and adopt other changes to improve compliance.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 35.  
*OMB Number:* 1545–2032.  
*Type of Review:* Extension without change of a currently approved collection.

*Title:* Application to Participate in the Income Verification Express Service (IVES) Program.

*Form:* 13803.

*Abstract:* Form 13803 is used to submit the required information necessary to complete the e-services enrollment process for IVES users and to identify delegates receiving transcripts on behalf of the principle account user.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 100.  
*OMB Number:* 1545–2075.  
*Type of Review:* Extension without change of a currently approved collection.

*Title:* Nonresident Alien Intake and Interview Sheet.

*Form:* 13614–NR.

*Abstract:* The completed form is used by screeners, preparers, or others involved in the return preparation process to more accurately complete tax returns of International Students and Scholars. These persons need assistance having their returns prepared so they can fully comply with the law.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 141,260.

*OMB Number:* 1545–2077.

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

*Title:* EFTPS Individual Enrollment with Third Party Authorization Form.

*Form:* 9783T.

*Abstract:* The information derived from the Form 9783T will allow individual taxpayers to authorize a Third Party to pay their federal taxes on their behalf using the Electronic Federal Tax Payment System (EFTPS).

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 167.

*OMB Number:* 1545–2158.

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

*Title:* Notice 2010–54—Production Tax Credit for Refined Coal.

*Abstract:* This notice sets forth interim guidance pending the issuance of regulations relating to the tax credit under § 45 of the Internal Revenue Code (Code) for refined coal.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 1,500.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2013–18106 Filed 7–26–13; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Community Development Financial Institutions Fund

#### **Funding Opportunity Title: Notice of Allocation Availability (NOAA) Inviting Applications for the combined Calendar Year (CY) 2013 and 2014 Allocation Round of the New Markets Tax Credit (NMTC) Program**

*Announcement Type:* Announcement of NMTC allocation availability.

**DATES:** Electronic applications must be received by 5:00 p.m. ET on September 18, 2013. Applications sent by mail, facsimile or other form will not be accepted. Please note the Community Development Financial Institutions Fund (CDFI Fund) will only accept applications and attachments (i.e., the CDE's authorized representative signature page, the Controlling Entity's representative signature page, investor letters and organizational charts) in electronic form (see Section IV.D. of this NOAA for more details). Applications must meet all eligibility and other requirements and deadlines, as applicable, set forth in this NOAA. NMTC allocation applicants that are not yet certified as Community Development Entities (CDEs) must submit an application for CDE certification that is postmarked on or before August 9, 2013 (see Section III of this NOAA for more details).

*Executive Summary:* This NOAA is issued in connection with the combined CY 2013 and 2014 allocation round (Round) of the New Markets Tax Credit (NMTC) Program, as initially authorized by Title I, subtitle C, section 121 of the Community Renewal Tax Relief Act of 2000 (Pub.L. 106–554) and amended by section 221 of the American Jobs Creation Act of 2004 (Pub.L. 108–357), section 101 of the Gulf Opportunity Zone Act of 2005 (P.L. 108–357), Division A, section 102 of the Tax Relief and Health Care Act of 2006 (Pub. L. 109–432), section 733 of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (Pub. L. 111–312), and the American Taxpayer Relief Act of 2012 (the Act). Through the NMTC Program, the CDFI Fund provides authority to CDEs to offer an incentive to investors in the form of tax credits over seven

years, which is expected to stimulate the provision of private investment capital that, in turn, will facilitate economic and community development in Low-Income Communities. Through this NOAA, the CDFI Fund announces the availability of up to \$8.5 billion of NMTC investment authority, \$3.5 billion of which has been authorized in the Act and an additional \$5.0 billion, which is subject to Congressional authorization.

In this NOAA, the CDFI Fund specifically addresses how an entity may apply to receive an allocation of NMTCs, the competitive procedure through which NMTC allocations will be made, and the actions that will be taken to ensure that proper allocations are made to appropriate entities.

#### **I. Allocation Availability Description**

*A. Programmatic changes from CY 2012 round:*

1. *Allocation Amounts:* As described in Section IIA, the CDFI Fund anticipates that it will provide NMTC allocation awards for not more than \$125 million of allocation per Allocatee.

2. *Prior QEI Issuance Requirements:* In order to be eligible to apply for NMTC allocations in this Round, as described in Section III.A.2(a), applicants that have received NMTC allocation awards in previous rounds are required to meet minimum Qualified Equity Investment (QEI) issuance thresholds with respect to their prior-year allocations. These thresholds and deadlines have been revised in comparison to the CY 2012 NOAA.

3. *Assurances and Certification written explanations:* An applicant that fails to correctly answer a question under the Assurances and Certifications section of the application and submit the required written explanation, but fails to do so is deemed to be ineligible, at the discretion of the CDFI Fund.

4. *Affordable housing requirement:* An applicant that proposes to use NMTCs to invest in projects that result in housing units must ensure that at least 20 percent of aggregate developed or rehabilitated units are affordable housing, as defined in the September 2011 NMTC Compliance and Monitoring Frequently Asked Questions document.

5. *Definition of a Rural CDE:* The definition of a Rural CDE is revised to reduce the track record required for the number of years of direct financing dollars from each of the last five years to three out of the last five years.

*B. Program guidance and regulations:* This NOAA provides guidance for the application and allocation of NMTCs for this Round of the NMTC Program and