

Even if the user fails to read the information label due to the reduced font size, there would be no adverse safety consequence. The service pressure of the subject CNG tanks is 3,600 psi. There is no risk of over-pressuring these tanks since CNG filling stations are required to shutoff at 3,600 psi, per ANSI/IAS NGV 4.2-1999 CSA 12.52-M99(R09). Accordingly, there is no risk of a fuel leak.

Even if the shutoff function on a filling station were to malfunction, all CNG tanks on the affected vehicles are equipped with pressure-relief devices designed to deploy at 5,400 psi, which is below the burst pressure of the tank itself.

With regard to under-pressure (under-fill) potential, all affected vehicles are equipped with a CNG fuel gauge in the instrument cluster to inform the driver of the fuel level. While some drivers may estimate the driving range associated with a full fill, most drivers typically rely on fuel gauges, not anticipated range, to determine when to refuel. Some CNG filling stations, primarily in Canada, are designed to shutoff at 3,000 psi, which is below the 3,600 psi service pressure of the affected CNG tanks. However, regardless of whether the CNG tanks on the affected vehicles start out full (3,600 psi) or 83% full (3,000 psi), the driver has ample opportunity to monitor the fuel gauge and refuel prior to the CNG being depleted. Additionally, the owner manual instructs that “the fuel gauge has been calibrated to display full at approximately 24 800 kPa (3,600 psi) . . .”

Finally, there is no risk that a customer would attempt to fuel the CNG tanks from a conventional gasoline pump. The fueling nozzle and filling port for CNG are completely distinct from the corresponding nozzle and port used for gasoline, and the distinctions are obvious. In the extraordinary event that a user attempted to connect a conventional gasoline nozzle to the CNG fueling valve, it would be immediately apparent that the mismatched gasoline nozzle does not attach to or work with the CNG valve.

GM also asserts that owners and operators of CNG vehicles (the large majority being fleet purchasers) are well aware that their vehicles use a non-conventional fuel, and are attuned to the unique characteristics associated with CNG use, such as service pressure, and tank inspection and replacement provisions. These aspects of the CNG fuel system are likely known to owners when or even before they purchase the CNG vehicle, and in any event are easily obtained for the subject vehicles from

the labels at the fueling port, from the vehicle owner’s manuals, and/or from the labels on the CNG tanks themselves. As mentioned above, the information is provided in the owner’s manual.

In addition, GM stated its belief that NHTSA has previously granted petitions for labeling related inconsequential noncompliances that GM believes can be applied to a decision on its petition.

GM informed NHTSA that it is not aware of any crashes, injuries or customer complaints associated with this condition.

GM also informed NHTSA that it has corrected the noncompliance for all future production.

In summation, GM believes that the described noncompliance of the subject vehicles 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 should be granted.

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, any decision on this petition only applies to the subject noncompliant vehicles that GM no longer controlled at the time it determined that the noncompliance existed. However, any decision on this petition does not relieve motor vehicle distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant motor vehicles under their control after GM notified them that the subject noncompliance existed.

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

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. 2014-05185 Filed 3-10-14; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Publication of Iran General License D-1

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice, publication of general license.

**SUMMARY:** The Department of the Treasury’s Office of Foreign Assets Control (“OFAC”) is publishing General License D-1 issued under the Iranian transactions sanctions program on February 7, 2014. General License D-1 authorizes the exportation, reexportation, or provision to Iran of certain services, software, and hardware incident to personal communications, subject to certain limitations, as well as the importation into the United States of certain software and hardware previously exported to Iran.

**DATES:** *Effective Date:* February 7, 2014.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director for Sanctions Compliance & Evaluation, tel.: 202/622-2490, Assistant Director for Licensing, tel.: 202/622-2480, Assistant Director for Policy, tel.: 202/622-6746, Assistant Director for Regulatory Affairs, tel.: 202/622-4855, Office of Foreign Assets Control, or Chief Counsel (Foreign Assets Control), tel.: 202/622-2410, Office of the General Counsel, Department of the Treasury (not toll free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Electronic and Facsimile Availability

This document and additional information concerning OFAC are available from OFAC’s Web site ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)). Certain general information pertaining to OFAC’s sanctions programs also is available via facsimile through a 24-hour fax-on-demand service, tel.: 202/622-0077.

##### Background

On May 30, 2013, OFAC issued General License D under the Iranian transactions sanctions program and made General License D available on the OFAC Web site ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)). On July 19, 2013, OFAC published General License D in the **Federal Register**, 78 FR 43278.

On February 7, 2014, OFAC issued General License D-1. General License D-1 clarifies certain aspects of General License D and adds certain new authorizations relating to the exportation, reexportation, or provision to Iran of certain services, software, and hardware incident to personal communications, subject to certain limitations, as well as to the importation into the United States of certain software and hardware previously exported to Iran. Effective February 7, 2014, General License D-1 replaced and superseded in its entirety General License D. At the time of its issuance on February 7, 2014, OFAC made General

License D–1 available on the OFAC Web site ([www.treasury.gov/ofac](http://www.treasury.gov/ofac)). With this notice, OFAC is publishing General License D–1 in the **Federal Register**.

#### General License D–1

#### General License With Respect to Certain Services, Software, and Hardware Incident to Personal Communications

(a) Effective February 7, 2014, to the extent that such transactions are not exempt from the prohibitions of the Iranian Transactions and Sanctions Regulations, 31 CFR Part 560 (“ITSR”), and subject to the restrictions set forth in paragraph (b), the following transactions are authorized:

(1) *Fee-based services*. The exportation or reexportation, directly or indirectly, from the United States or by a U.S. person, wherever located, to Iran of fee-based services incident to the exchange of personal communications over the Internet, such as instant messaging, chat and email, social networking, sharing of photos and movies, web browsing, and blogging.

(2) *Fee-based software*. (i) *Software subject to the EAR*. The exportation, reexportation, or provision, directly or indirectly, to Iran of fee-based software subject to the Export Administration Regulations, 15 CFR parts 730 through 774 (the “EAR”), that is necessary to enable services incident to the exchange of personal communications over the Internet, such as instant messaging, chat and email, social networking, sharing of photos and movies, web browsing, and blogging, provided that such software is designated EAR99 or classified by the U.S. Department of Commerce on the Commerce Control List, 15 CFR part 774, supplement No. 1 (“CCL”), under export control classification number (“ECCN”) 5D992.c.

(ii) *Software that is not subject to the EAR because it is of foreign origin and is located outside the United States*. The exportation, reexportation, or provision, directly or indirectly, by a U.S. person, wherever located, to Iran of fee-based software that is not subject to the EAR because it is of foreign origin and is located outside the United States that is necessary to enable services incident to the exchange of personal communications over the Internet, such as instant messaging, chat and email, social networking, sharing of photos and movies, web browsing, and blogging, provided that such software would be designated EAR99 if it were located in the United States or would meet the criteria for classification under ECCN 5D992.c if it were subject to the EAR.

Note to Paragraphs (a)(1) and (a)(2): See 31 CFR 560.540 for authorizations relating to the exportation to persons in Iran of no-cost services incident to the exchange of personal communications over the Internet and no-cost software necessary to enable such services.

(3) *Additional Software, Hardware, and Related Services*. To the extent not authorized by paragraph (a)(1) or (a)(2), the exportation, reexportation, or provision, directly or indirectly, to Iran of certain software and hardware incident to personal communications, as well as related services, as follows:

(i) in the case of hardware and software subject to the EAR, the items specified in the Annex to this general license;

(ii) in the case of hardware and software that is not subject to the EAR because it is of foreign origin and is located outside the United States that is exported, reexported, or provided, directly or indirectly, by a U.S. person, wherever located, hardware and software that is of a type described in the Annex to this general license provided that it would be designated EAR99 if it were located in the United States or would meet the criteria for classification under the relevant ECCN specified in the Annex to this general license if it were subject to the EAR; and

(iii) in the case of software not subject to the EAR because it is described in 15 CFR 734.3(b)(3) that is exported, reexported, or provided, directly or indirectly, from the United States or by a U.S. person, wherever located, software that is of a type described in the Annex to this general license.<sup>1</sup>

Note to Paragraphs (a)(2) and (a)(3): The authorizations in paragraphs (a)(2) and (a)(3) include the exportation, reexportation, or provision, directly or indirectly, to Iran of authorized hardware and software by an individual leaving the United States for Iran.

(4) *Internet connectivity services and telecommunications capacity*. The exportation or reexportation, directly or indirectly, from the United States or by a U.S. person, wherever located, to Iran of consumer-grade Internet connectivity services and the provision, sale, or leasing of capacity on telecommunications transmission facilities (such as satellite or terrestrial network connectivity) incident to personal communications.

Note to Paragraph (a)(4): See 31 CFR 560.508 for authorizations relating to transactions with respect to the receipt and transmission of telecommunications involving Iran.

(5) *Importation into the United States of hardware and software previously exported to Iran*. The importation into the United States of hardware and software authorized for exportation, reexportation, or provision to Iran under 31 CFR 560.540(a) or paragraphs (a)(2) and (a)(3) of this general license by an individual entering the United States, directly or indirectly, from Iran, provided that the items previously were exported, reexported, or provided by the individual to Iran pursuant to 31 CFR 560.540(a) or paragraphs (a)(2) and (a)(3) of this general license.

(6) *Publicly available,<sup>2</sup> no cost services and software to the Government of Iran*.<sup>3</sup> (i) *Services*. The exportation or reexportation, directly or indirectly, from the United States or by a U.S. person, wherever located, to the Government of Iran of services described in 31 CFR 560.540(a)(1) or categories (6) through (11) of the Annex to this general license, provided that such services are publicly available at no cost to the user. (ii) *Software*. The exportation, reexportation, or provision, directly or indirectly, to the Government of Iran of software described in 31 CFR 560.540(a)(2) or categories (6) through (11) of the Annex to this general license, read in conjunction with paragraph (a)(3) of this general license, provided that such software is publicly available at no cost to the user.

Note 1 to Paragraph (a): In subparagraph (a)(6), the term “publicly available” refers generally to software that is widely available to the public. Sub-paragraph (a)(3)(iii) refers to software that is described in 15 CFR 734.3(b)(3), which defines “publicly available” software for purposes of the EAR. The scope of the term “publicly available” in paragraph (a)(6) of this general license thus differs from the scope of the Department of Commerce’s regulation at 15 CFR 734.3(b)(3) as referenced in subparagraph (a)(3)(iii) of this general license.

Note 2 to Paragraph (a): The authorizations of U.S. persons set forth in paragraph (a) extend to entities owned or controlled by a U.S. person and established or maintained outside the United States (“U.S.-owned or -controlled foreign entities”), subject to the conditions set forth in 31 CFR 560.556.

Note 3 to Paragraph (a): Nothing in this general license relieves the exporter from compliance with the export license application requirements of another Federal agency.

<sup>2</sup> See Note 1 to paragraph (a).

<sup>3</sup> See 31 CFR 560.304.

<sup>1</sup> See Note 1 to paragraph (a).

(b) This general license does not authorize:

(1) The exportation, reexportation, or provision, directly or indirectly, of the services, software, or hardware specified in paragraph (a) with knowledge or reason to know that such services, software, or hardware are intended for the Government of Iran, except for services or software specified in paragraph (a)(6).

(2) The exportation, reexportation, or provision, directly or indirectly, of the services, software, or hardware specified in paragraph (a) to any person whose property and interests in property are blocked pursuant to any part of 31 CFR chapter V, other than persons whose property and interests in property are blocked solely pursuant to Executive Order 13599 as the Government of Iran.

(3) The exportation or reexportation, directly or indirectly, of commercial-grade Internet connectivity services or telecommunications transmission facilities (such as dedicated satellite links or dedicated lines that include quality of service guarantees).

(4) The exportation or reexportation, directly or indirectly, of web-hosting services that are for commercial endeavors or of domain name registration services.

(5) Any transaction by a U.S.-owned or -controlled foreign entity otherwise prohibited by 31 CFR 560.215 if the transaction would be prohibited by any other part of chapter V if engaged in by a U.S. person or in the United States.

(6) Any action or activity involving any item (including information) subject to the EAR that is prohibited by, or otherwise requires a license under, part 744 of the EAR or participation in any transaction involving a person whose export privileges have been denied pursuant to part 764 or 766 of the EAR, without authorization from the Department of Commerce.

(c) Effective February 7, 2014, transfers of funds from Iran or for or on behalf of a person in Iran in furtherance of an underlying transaction authorized by paragraph (a) may be processed by U.S. depository institutions and U.S. registered brokers or dealers in securities so long as they are consistent with 31 CFR 560.516.<sup>4</sup>

<sup>4</sup> This general license does not authorize any transaction prohibited by any part of chapter V of 31 CFR other than part 560. Accordingly, the transfer of funds may not be by, to, or through any of the following: (1) A person whose property and interests in property are blocked pursuant to the Weapons of Mass Destruction Proliferators Sanctions Regulations, 31 CFR part 544, or the Global Terrorism Sanctions Regulations, 31 CFR part 594; or (2) a person whose property and interests in property are blocked pursuant to any other part of 31 CFR chapter V, or any Executive

(d) Specific licenses may be issued on a case-by-case basis for the exportation, reexportation, or provision of services, software, or hardware incident to personal communications not specified in paragraph (a) or the Annex to this general license.

(e) Effective February 7, 2014, GL D-1 replaces and supersedes in its entirety GL D, dated May 30, 2013.

Annex—Services, Software, and Hardware Incident to Personal Communications Authorized for Exportation, Reexportation, or Provision to Iran by Paragraph (a)(3) of ITSR General License D-1

**Note:** See paragraph (a)(3)(ii)–(iii) of General License D-1 for authorizations related to certain hardware and software that is of a type described below but that is not subject to the EAR.

1. Mobile phones (including but not limited to smartphones), Personal Digital Assistants (PDAs), Subscriber Identity Module (SIM) cards, and accessories for such devices designated EAR99 or classified on the CCL under ECCN 5A992.c; drivers and connectivity software for such hardware designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software.

2. Satellite phones and Broadband Global Area Network (BGAN) hardware designated EAR99 or classified under ECCN 5A992.c; demand drivers and connectivity software for such hardware designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software.

3. Consumer \* modems, network interface cards, radio equipment (including antennae), routers, switches, and WiFi access points, designed for 50 or fewer concurrent users, designated EAR99 or classified under ECCNs 5A992.c, 5A991.b.2, or 5A991.b.4; drivers, communications, and connectivity software for such hardware designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software.

4. Residential consumer\* satellite terminals, transceiver equipment

order, except an Iranian financial institution whose property and interests in property are blocked solely pursuant to 31 CFR part 560.

\* For purposes of this Annex, the term “consumer” refers to items that are: (1) Generally available to the public by being sold, without restriction, from stock at retail selling points by means of any of the following: (a) Over-the-counter transactions; (b) mail order transactions; (c) electronic transactions; or (d) telephone call transactions; and (2) designed for installation by the user without further substantial support by the supplier.

(including but not limited to antennae, receivers, set-top boxes and video decoders) designated EAR99 or classified under ECCNs 5A992.c, 5A991.b.2, or 5A991.b.4; drivers, communications, and connectivity software for such hardware designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software.

5. Laptops, tablets, and personal computing devices, and peripherals for such devices (including but not limited to consumer\* disk drives and other data storage devices) and accessories for such devices (including but not limited to keyboards and mice) designated EAR99 or classified on the CCL under ECCNs 5A992.c, 5A991.b.2, 5A991.b.4, or 4A994.b; computer operating systems and software required for effective consumer use of such hardware, including software updates and patches, designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such hardware and software.

6. Anti-virus and anti-malware software designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.

7. Anti-tracking software designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.

8. Mobile operating systems, online application for mobile operating systems (app) stores, and related software, including apps designed to run on mobile operating systems, designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.

9. Anti-censorship tools and related software designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.

10. Virtual Private Network (VPN) client software, proxy tools, and fee-based client personal communications tools including voice, text, video, voice-over-IP telephony, video chat, and successor technologies, and communications and connectivity software required for effective consumer use designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.

11. Provisioning and verification software for Secure Sockets Layers (SSL) certificates designated EAR99 or classified under ECCN 5D992.c; and services necessary for the operation of such software.

Issued: February 7, 2014.

Dated: March 5, 2014.

**Adam J. Szubin,**

*Director, Office of Foreign Assets Control.*

[FR Doc. 2014-05210 Filed 3-10-14; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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)). The IRS is soliciting comments concerning information collection requirements related to methods to determine taxable income in connection with a cost sharing arrangement.

**DATES:** Written comments should be received on or before May 12, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to, Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Gerald J. Shields, LL.M. at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Methods to Determine Taxable Income in Connection with a Cost Sharing Arrangement.

*OMB Number:* 1545-1364.

*Regulation Project Number:* REG-144615-02 (T.D. 9441).

*Abstract:* The collection of information related to the IRS's assessment of whether a cost sharing arrangement is valid, and whether each participant's share of costs is proportionate to the participants share of benefits, and whether arm's length compensation has been paid to those participants providing external contributions such that an appropriate return is provided to those participants

for putting their funds at risk to a greater extent than the other participants.

This document contains temporary regulations that provide further guidance and clarification regarding methods under section 482 to determine taxable income in connection with a cost sharing arrangement in order to address issues that have arisen in administering the current regulations. The temporary regulations affect domestic and foreign entities that enter into cost sharing arrangements described in the temporary regulations. The text of these temporary regulations also serves as the text of the proposed regulations set forth in the Proposed Rules section in the issue of the **Federal Register** dated January 5, 2009, (74 FR 340).

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 500.

*Estimated Total Annual Burden Hours:* 9,350.

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: March 5, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-05256 Filed 3-10-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[TD 8994]

#### Proposed Collection; Comment Request for Regulation Project

**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 an existing regulation relating to electing small business trusts.

**DATES:** Written comments should be received on or before May 12, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Gerald J. Shields, LL.M. at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Electing Small Business Trusts.

*OMB Number:* 1545-1591.

*Regulation Project Number:* REG-251701-96 (TD 8894).

*Abstract:* This regulation provide the rules for an electing small business trust (ESBT), which is a permitted shareholder of an S corporation. With respect to the collections of information, the regulations provide the rules for making an ESBT election, and the rules for converting from a qualified subchapter S trust (QSST) to an ESBT and the conversion of an ESBT to a QSST. The regulations allow certain S corporations to reinstate their previous taxable year that was terminated under Sec. 1.444-2T by filing Form 8716.