

IV. *Rule Text*: Paragraph S5.2.1 of FMVSS No. 101 requires in pertinent part:

S5.2.1 Except for the Low Tire Pressure Telltale, each control, telltale and indicator that is listed in column 1 of Table 1 or Table 2 must be identified by the symbol specified for it in column 2 or the word or abbreviation specified for it in column 3 of Table 1 or Table 2. If a symbol is used, each symbol provided pursuant to this paragraph must be substantially similar in form to the symbol as it appears in Table 1 or Table 2. If a symbol is used, each symbol provided pursuant to this paragraph must have the proportional dimensional characteristics of the symbol as it appears in Table 1 or Table 2.

Paragraph S5.5.5 of FMVSS No. 135 requires in pertinent part:

S5.5.5. Labeling. (a) Each visual indicator shall display a word or words in accordance with the requirements of Standard No. 101 (49 CFR 571.101) and this section, which shall be legible to the driver under all daytime and nighttime conditions when activated. Unless otherwise specified, the words shall have letters not less than 3.2 mm ($\frac{1}{8}$ inch) high and the letters and background shall be of contrasting colors, one of which is red. Words or symbols in addition to those required by Standard No. 101 and this section may be provided for purposes of clarity.

(b) Vehicles manufactured with a split service brake system may use a common brake warning indicator to indicate two or more of the functions described in S5.5.1(a) through S5.5.1(g). If a common indicator is used, it shall display the word "Brake." . . .

V. *Summary of Chrysler's Analyses*: Chrysler stated its belief that the subject noncompliance is inconsequential to motor vehicle safety for the following reasons:

1. Chrysler notes that the purpose of the brake telltale is to warn the operator about either one of two conditions: (1) The parking brake is applied or is malfunctioning; or (2) the service brakes may be malfunctioning. The affected vehicles "brake display telltale" illuminates in red as required and, except for the missing identifier word "Brake," the vehicles comply with all other applicable FMVSS requirements. When the telltale is not illuminated, there is no degradation of brake performance. All braking system functionality, including service brakes and the parking brake is unaffected by this noncompliance and the subject vehicles will operate as intended. Even though the word "Brake" is not used, Chrysler's stated its belief that in the event one of the affected vehicles displayed the red-color ISO brake telltale, the driver would recognize a possible brake system malfunction.

2. Chrysler states that the telltale functions as both the vehicle's brake system symbol and the parking brake

symbol. In the Dart, the parking brake is engaged by pulling up on the parking brake handle in view of the instrument cluster where the brake telltale is illuminated. In the Cherokee, the parking brake is electronic where a 5 second "Parking Brake Engaged" message is displayed in the Electronic Vehicle Information Center (EVIC) and the brake telltale is illuminated in the instrument cluster. The brake telltale also illuminates during the cluster warning lamp function check. Due to the ISO telltale illumination during parking brake engagement and during lamp function checks, an operator is conditioned to associate the telltale with the braking system and would be alerted in the event of a possible brake system malfunction. In the unlikely event the ISO brake telltale is illuminated and the operator does not understand its meaning, the ISO brake telltale graphic is shown and described in the Owner's Manual for both vehicles. Thus, an operator could easily determine that the ISO telltale relates to the brake system.

3. Chrysler also believes that in the subject vehicles, in the event the brake fluid level is less than the recommended level, the brake telltale is illuminated and the EVIC will display a five second "Brake Fluid Low" message that continues until the condition is corrected. This additional visual input to the operator helps facilitate the association of the telltale with the braking system.

4. Chrysler has stated its belief that NHTSA has previously granted a similar inconsequential noncompliance petition regarding the use of ISO symbols.

5. Chrysler is not aware of any warranty claims, field reports, consumer complaints, legal claims or any incidents or injuries related to the subject noncompliance.

Chrysler has additionally informed NHTSA that it has corrected the noncompliance so that all future production vehicles will comply with FMVSS No. 101 and FMVSS No. 135.

In summation, Chrysler believes that the described noncompliance of the subject vehicles is inconsequential to motor vehicle safety, and that its petition, to exempt Chrysler 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 vehicles that Chrysler no longer controlled at the time it determined that the noncompliance existed. However, any decision on this petition does not relieve Chrysler 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 Chrysler 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).

Jeffrey M. Giuseppe,

Acting Director, Office of Vehicle Safety Compliance.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 24, 2014.

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 July 30, 2014 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions 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 and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by emailing PRA@treasury.gov, calling (202) 622-1295, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-1201.

Type of Review: Revision of a currently approved collection.

Title: Election to Expense Certain Depreciable Business Assets.

Abstract: The regulations provide rules on the election described in Internal Revenue Code section 179(b)(4); the apportionment of the dollar limitation among component members of a controlled group; and the proper order for deducting the carryover of disallowed deduction. The recordkeeping and reporting requirements are necessary to monitor compliance with the section 179 rules.

Affected Public: Individuals or households; Farms; Businesses or other for-profits.

Estimated Annual Burden Hours: 3,015,000.

OMB Number: 1545–1677.

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

Title: Exclusions From Gross Income of Foreign Corporations.

Abstract: TD 9502 contains rules implementing the portions of section 883(a) and (c) of the Internal Revenue Code that relate to income derived by foreign corporations from the international operation of a ship or ships or aircraft. The rules provide, in general, that a foreign corporation organized in a qualified foreign country and engaged in the international operation of ships or aircraft shall exclude qualified income from gross income for purposes of United States Federal income taxation, provided that the corporation can satisfy certain ownership and related documentation requirements.

Affected Public: Individuals or households; Businesses or other for-profits; and Not-for-profit institutions.

Estimated Annual Burden Hours: 23,900.

OMB Number: 1545–2197.

Type of Review: Revision of a currently approved collection.

Title: Form 1097–BTC, Bond Tax Credit.

Form: Form 1097–BTC.

Abstract: Bond tax credits distributed by holders and issuers of tax credit bonds will be reported on this form. The form will be sent to taxpayers that received the distribution.

Affected Public: Businesses or other for-profits; Not-for-profit institutions.

Estimated Annual Burden Hours: 67.

OMB Number: 1545–2206.

Type of Review: Revision of a currently approved collection.

Title: Reinstatement and Retroactive Reinstatement for Reasonable Cause (Rev. Proc. 2014–11) and Transitional

Relief for Small Organizations (Notice 2011–43) under IRC § 6033(j).

Abstract: This revenue procedure provides procedures for reinstating the tax-exempt status of organizations that have had their tax-exempt status automatically revoked under section 6033(j) of the Internal Revenue Code for failure to file required annual returns or notices for three consecutive years. The revenue procedure prescribes certain circumstances under which an organization can have its tax-exempt status retroactively reinstated to the date of revocation. Notice 2011–44 is modified and superseded. Notice 2011–43 provides transitional relief for certain small organizations that have lost their tax-exempt status because they failed to file a required annual electronic notice (Form 990–N e-Postcard) for taxable years beginning in 2007, 2008 and 2009.

Affected Public: Not-for-profit institutions.

Estimated Annual Burden Hours: 6,206.

Brenda Simms,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 24, 2014.

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 July 30, 2014 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions 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 and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by emailing PRA@treasury.gov, calling (202) 622–1295, or viewing the

entire information collection request at www.reginfo.gov.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513–0017.

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

Title: Drawback on Beer Exported.

Form: TTB F 5130.6.

Abstract: When taxpaid beer is removed from a brewery and ultimately exported, the brewer exporting the beer is eligible for a drawback (refund) of the Federal excise taxes paid. By completing form TTB F 5130.6 and submitting documentation of exportation, the brewer may receive a refund of the taxes paid.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 5,000.

OMB Number: 1513–0032.

Type of Review: Revision of a currently approved collection.

Title: Inventory—Manufacturer of Tobacco Products or Processed Tobacco.

Form: TTB F 5210.9.

Abstract: TTB F 5210.9 is used by manufacturers of tobacco products or processed tobacco to report the beginning and ending inventories of tobacco products and processed tobacco and at other times required by the TTB regulations. The information reported on this form is used by TTB to determine tax liability and compliance with regulations, and for protection of the revenue.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 500.

OMB Number: 1513–0033.

Type of Review: Revision of a currently approved collection.

Title: Report—Manufacturer of Tobacco Products or Cigarette Papers and Tubes; Report—Manufacturer of Processed Tobacco.

Form: TTB F 5210.5, TTB F 5250.1.

Abstract: Manufacturers of tobacco products and cigarette papers and tubes use the TTB F 5210.5 to report on the taxable articles manufactured, received, and removed per month. Manufacturers of processed tobacco use TTB F 5250.1 to account for all processed tobacco manufactured, received, and removed per month. TTB uses this information to ensure that Federal excise taxes have been properly paid and that manufacturers have complied with applicable Federal laws and regulations.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 6,000.