

TABLE I-b—REQUIRED LAMPS AND REFLECTIVE DEVICES

Lighting device	Number and color	Mounting location	Mounting height	Device activation
ALL TRAILERS				
Reflex Reflectors. A trailer equipped with a conspicuity treatment in conformance with S8.2 of this standard need not be equipped with reflex reflectors if the conspicuity material is placed at the locations of the required reflex reflectors.	2 Amber. None required on trailers less than 1829 mm [6 ft] in overall length including the trailer tongue.	On each side as far to the front as practicable exclusive of the trailer tongue.	Not less than 15 inches, nor more than 60 inches.	Not applicable.

## V. Summary of DRV's Arguments

DRV stated its belief that the subject noncompliance is inconsequential to motor vehicle safety because a reflex reflector is present as required by FMVSS No. 108 but the reflector is located approximately 8" to 10" above the maximum allowable height for such reflectors.

DRV also stated that it has received no complaints, and does not know of any accidents that have occurred, due to the reflectors being in the non-compliant position.

In summation, DRV believes that the described noncompliance of the subject trailers is inconsequential to motor vehicle safety. DRV asks NHTSA to grant a petition to exempt DRV from providing notification of a noncompliance recall as required by 49 U.S.C. 30118 and remedying the noncompliance as required by 49 U.S.C. 30120.

## NHTSA Decision

**NHTSA's Analysis:** After review of DRV's petition, NHTSA has determined that the petitioner has not met the burden of persuasion that the noncompliance is inconsequential to safety. DRV failed to provide any data supporting its conclusion that the noncompliance is inconsequential and, except for stating it had not received any complaints about the location of the reflectors, did not address any of the potential safety risks associated with the noncompliance.

For the purposes of FMVSS No. 108, the primary function of a reflex reflector is to prevent crashes by permitting early detection of an unlighted motor vehicle at an intersection or when parked on or by the side of the road. Because reflex reflectors are not independent light sources, their performance is wholly reliant upon the amount of illumination they receive from vehicle headlamps. Ideally, a reflex reflector would achieve its highest performance when the reflex reflector is mounted at the height of another vehicle's lower beam "hot spot." Due to the significant range of permissible mounting heights for

headlamps (between 22 and 54 inches), achieving such ideal performance is impractical. FMVSS No. 108, which establishes minimum performance standards for reflex reflectors, specifies a range of acceptable reflector mounting heights (not less than 15 inches or more than 60 inches) to ensure that reflex reflectors are exposed to enough illumination to be effective. The standard also provides allowances in the fore and aft location of reflex reflectors (e.g., as far to the front as practicable). This flexibility provides vehicle manufacturers with sufficient flexibility in mounting locations to ensure that the mounting height remains in the appropriate range to ensure adequate reflex reflector performance relative to headlamps that would illuminate them.

DRV also states that it was not aware of any complaints or accidents that occurred due to the positioning of the reflex reflector. In NHTSA's view, the absence of complaints does not provide persuasive evidence demonstrating a lack of a safety issue here, nor does it mean that there will not be safety issues in the future. As such, NHTSA does not consider this to be a determining factor that DRV's noncompliance is inconsequential to motor vehicle safety.

**NHTSA's Decision:** In consideration of the foregoing, NHTSA finds that DRV has not met its burden of persuasion in support of the claim that the FMVSS No. 108 noncompliance in the subject trailers is inconsequential to motor vehicle safety. DRV has not presented any data indicating that the performance of a reflex reflector mounted at a height of 68 to 70 inches above the ground provides a level of safety performance equivalent to that of a reflector mounted within the range of heights specified by FMVSS No. 108. Accordingly, DRV's petition is hereby denied and DRV is obligated to provide notification of, and a free remedy for, that noncompliance under 49 U.S.C. 30118 and 30120.

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

**Jeffrey M. Giuseppe,**

*Acting Associate Administrator, Enforcement.*

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## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA-2015-0103; Notice 2]

### Michelin North America, Inc., Mootness of Petition for Decision of Inconsequential Noncompliance

**AGENCY:** National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).

**ACTION:** Mootness of Petition.

**SUMMARY:** Michelin North America, Inc. (MNA), has determined that certain Michelin heavy truck tires do not fully comply with Federal Motor Vehicle Safety Standard (FMVSS) No. 119, *New Pneumatic Tires for Motor Vehicles with a GVWR of More than 4,536 kilograms (10,000 pounds) and Motorcycles*. MNA filed a noncompliance report dated September 18, 2015. MNA then petitioned NHTSA on October 1, 2015, for a decision that the subject noncompliance is inconsequential as it relates to motor vehicle safety.

**FOR FURTHER INFORMATION CONTACT:** For further information on this decision contact Abraham Diaz, Office of Vehicle Safety Compliance, the National Highway Traffic Safety Administration (NHTSA), telephone (202) 366-5310, facsimile (202) 366-5930.

## SUPPLEMENTARY INFORMATION:

### I. Overview

Michelin North America, Inc. (MNA), has determined that certain Michelin heavy truck tires do not fully comply with paragraphs S6.5(a) and (j) of Federal Motor Vehicle Safety Standard (FMVSS) No. 119, *New Pneumatic Tires for Motor Vehicles with a GVWR of*

*More than 4,536 kilograms (10,000 pounds) and Motorcycles.* MNA has filed a report dated September 18, 2015, pursuant to 49 CFR part 573, *Defect and Noncompliance Responsibility and Reports*. MNA then petitioned NHTSA on October 1, 2015, pursuant to 49 U.S.C. 30118(d) and 30120(h) (see implementing rule at 49 CFR part 556), for an exemption from the notification and remedy requirements of 49 U.S.C. Chapter 301 on the basis that this noncompliance is inconsequential as it relates to motor vehicle safety.

Notice of receipt of the petition was published with a 30-day public comment period, on November 19, 2015 in the **Federal Register** (80 FR 72483). No comments were received. To view the petition and all supporting documents log onto the Federal Docket Management System (FDMS) Web site at: <https://www.regulations.gov/>. Then follow the online search instructions to locate docket number "NHTSA-2015-0103."

## II. Tires Involved

Affected are approximately 247 Michelin X Works XZY size 315/80R22.5 156/150K heavy truck tires that were manufactured between January 1, 2011 and July 31, 2015.

## III. Noncompliance

MNA describes the noncompliance's as the inadvertent omission from the tires sidewall of the letter marking that designates the tire load range as required by paragraph S6.5(j) and the symbol "DOT" confirming certification as required by paragraph S6.5(a) of FMVSS No. 119.

## IV. Rule Text

Paragraph S6.5 of FMVSS No. 119 requires in pertinent part:

S6.5 *Tire Markings.* Except as specified in this paragraph, each tire shall be marked on each sidewall with the information specified in paragraphs (a) through (j) of this section. . . .

(a) The symbol DOT, which shall constitute a certification that the tire conforms to applicable Federal Motor Vehicle Safety standards. This symbol may be marked on only one sidewall. . . .

(j) The letter designating the tire Load Range.

## V. Summary of MNA's Petition

MNA believes that while it did not intend to release the subject tires for sale in the US market, and therefore did not mark the tires accordingly, it believes that the subject noncompliance is inconsequential to motor vehicle safety for the following reasons:

(1) *Maximum Load Rating:* The subject tires are marked on both

sidewalls with the European Tyre and Rim Technical Organisation (ETRTO) published load capacities in pounds and kilograms for single and dual application in the format specified by FMVSS No. 119. MNA believes that this marking provides sufficient information to ensure the proper application of the tire.

(2) *Load Index:* The subject tire is marked with the [International Organization for Standardization] ISO load indices for single and dual application as specified by the ETRTO standard. MNA believes that ISO load indices are widely recognized within the industry and thus provide additional information to ensure the proper application of the tire.

(3) *Other Markings:* All other markings specified by FMVSS No. 119 are present on the tire including the full tire identification number (TIN).

(4) *Performance:* The subject tire meets all performance requirements of FMVSS No. 119. MNA believes that the subject noncompliances have no impact on the load carrying capacity of the tire on a motor vehicle, nor on motor vehicle safety itself.

(5) *Vehicle Fitment:* Paragraph S6 of FMVSS No. 119 requires that the marking should contain load capacity values in pounds and kilograms as well as a letter designating the load range. This information is used by vehicle owners to ensure adequate tire load capacity for the specific vehicle configuration. Although the subject tire lacks the letter designating the load range, MNA believes that the ETRTO standard load capacity values and ISO load indices for single and dual application which are widely recognized in the industry are present to ensure proper application.

(6) MNA has additionally informed NHTSA that it has corrected its internal systems error to prevent similar tires from being released for sale in the U.S. market in the future.

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

## VI. NHTSA'S Decision

As part of a settlement agreement for violations of 49 U.S.C. 30115(a) and 49 U.S.C. 30112(a)(1), MNA agreed to conduct a notification and remedy campaign for the affected tires,<sup>1</sup>

therefore this petition is moot. Refer to Docket No. NHTSA-2015-0103 for more information about the settlement agreement.

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

**Jeffrey M. Giuseppe,**

*Director, Office of Vehicle Safety Compliance.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8867

**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.

Currently, the IRS is soliciting comments concerning Form 8867, Paid Preparer's Earned Income Credit Checklist.

**DATES:** Written comments should be received on or before July 24, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

Requests for additional information or copies of the form and instructions should be directed to Sara Covington at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Paid Preparer's Earned Income Credit Checklist.

*OMB Number:* 1545-1629.

*Form Number:* 8867.

*Abstract:* Form 8867 helps preparers meet the due diligence requirements of Internal Revenue Code section 6695(g), which was added by section 1085(a)(2) of the Taxpayer Relief Act of 1997. Paid preparers of Federal Income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining if the taxpayer is eligible for the RIC and the amount of the credit.

<sup>1</sup> NHTSA ID 15T-020.