

increased domestic content requirements, which would result in substantial delay and increased costs, particularly for those recipients who are about to enter into contracts.

Accordingly, FTA proposes a public interest waiver for the following categories of contracts: (1) For contracts entered into between the FAST Act's effective date and date of enactment (*i.e.*, between October 1, 2015 and December 4, 2015), the increased domestic content requirements for FY2018 and beyond will not apply, regardless of when the vehicles are delivered; and (2) for contracts entered into after December 4, 2015 as a result of solicitations for bids or requests for proposals that were advertised before December 4, 2015, the increased domestic content requirements for FY2018 and beyond will not apply, regardless of when the vehicles are delivered.

This public interest waiver is limited to the parties to the contract only. Recipients who are not direct parties to the contract, however, may not exercise options (a/k/a "piggybacking") on such contracts and take advantage of the lower domestic content requirement. The assignment of options to a third party results in the third party and the vendor entering into a new contract after the effective date of the FAST Act, and therefore, the increased domestic content requirements for FY2018 and beyond will apply to vehicles delivered in those years.

Recipients or vendors may apply to FTA for individual public interest waivers for contracts entered into after December 4, 2015, and others that do not fall within the scope of this general public interest waiver. A request for a public interest waiver should set forth the detailed justification for the proposed waiver, including information about the history of the procurement and the burden on the recipient and/or the industry in complying with the FAST Act. Public interest waivers should be narrowly tailored and FTA will not generally look favorably on waivers that provide for contracts that include the exercise of options for vehicles that will be delivered beyond FY2020. FTA will act expeditiously on public interest waiver requests that provide the information requested.

FTA seeks comment from all interested parties on the above public interest waiver. After consideration of the comments, FTA will publish a second notice in the **Federal Register** with a response to comments and noting any changes made to the public interest

waiver as a result of the comments received.

**Therese McMillan,**

*Acting Administrator.*

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## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA-2014-0104; Notice 2]

#### JLG Industries, Inc., Grant of Petition for Decision of Inconsequential Noncompliance

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

**ACTION:** Grant of petition.

**SUMMARY:** JLG Industries, Inc. (JLG) has determined that certain JLG Triple-L utility trailers do not fully comply with paragraph S4.3.5 of Federal Motor Vehicle Safety Standard (FMVSS) No. 110, *Tire Selection and Rims and Motor Home/Recreation Vehicle Trailer Load Carrying Capacity Information for Motor Vehicles with a GVWR of 4,536 kilograms (10,000 pounds) or Less*. JLG filed a report dated July 16, 2014, pursuant to 49 CFR part 573, *Defect and Noncompliance Responsibility and Reports*. JLG then petitioned NHTSA under 49 CFR part 556 requesting a decision that the subject noncompliance is inconsequential to motor vehicle safety.

**FOR FURTHER INFORMATION CONTACT:** For further information on this decision contact Stuart Seigel, Office of Vehicle Safety Compliance, the National Highway Traffic Safety Administration (NHTSA), Telephone (202) 366-5287, facsimile (202) 366-5930.

#### SUPPLEMENTARY INFORMATION:

##### I. JLG's Petition

Pursuant to 49 U.S.C. 30118(d) and 30120(h) and the rule implementing those provisions at 49 CFR part 556, JLG 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.

Notice of receipt of JLG's petition was published, with a 30-day public comment period, on November 21, 2014, in the **Federal Register** (79 FR 69550). No comments were received. To view the petition and all supporting documents log onto the Federal Docket Management System (FDMS) Web site at: <http://www.regulations.gov/>. Then

follow the online search instructions to located docket number "NHTSA-2014-0104."

##### II. Trailers Involved

Affected are approximately 2,940 JLG Triple-L utility trailers with a GVWR of less than 10,000 lbs. that were manufactured between August 2005 and July 2014.

##### III. Noncompliance

JLG explains that the noncompliance is that the tire and loading information placard does not contain the words "The weight of the cargo should never exceed XXX kilograms or XXX pounds" as required by paragraph S4.3.5 of FMVSS No. 110.

##### IV. Rule Text

Paragraph S4.3.5 of FMVSS No. 110 requires in pertinent part:

S4.3.5 *Requirements for trailers.* Each trailer, except for an incomplete vehicle, must show the information specified in S4.3 (c) through (g), and may show the information specified in S4.3 (h) and (i), on a placard permanently affixed proximate to the certification label specified in 49 CFR part 567. Additionally, each trailer must on its placard contain a cargo capacity statement expressed as "The weight of cargo should never exceed XXX kilograms or XXX pounds" in the same location on the placard specified for the "vehicle capacity weight" statement required by the standard. . . .

##### V. Summary of JLG's Analyses

JLG stated its belief that the subject noncompliance is inconsequential to motor vehicle safety for the following reasons:

(A) With regard to trailers JLG states that there is no need to account for passenger weight when considering cargo weight because there are no designated seating positions on the trailer and all of the weight capacity is designated towards cargo. JLG also believes that providing the maximum load capacity for the trailer therefore provides the same information as providing the maximum weight of the cargo.

(B) Although the Tire and Loading Information labels on the subject trailers do not contain the statement set forth in S4.3.5, the same information is provided on a separate label in the vicinity of the Tire and Loading Information label. That label states that the "Max Load Capacity xxxx lbs" and further instructs the operator to "center load on deck." It also draws attention to the maximum carrying load of the trailer and ensures that drivers loading the trailer are aware of the maximum load capacity the trailer can carry—the precise

information the regulatory text intends to be conveyed.

JLG has additionally informed NHTSA that it has corrected the noncompliance so that all future production trailer Tire and Loading Information labels will comply with FMVSS No. 110.

In summation, JLG believes that the described noncompliance of the subject trailers is inconsequential to motor vehicle safety, and that its petition, to exempt JLG 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'S Decision*

*NHTSA's Analysis:* NHTSA has reviewed JLG's analyses and justification for an inconsequential noncompliance determination for the affected 2940 utility trailers with incorrect wording on the Tire and Loading Information placard. Specifically, the required wording "The weight of the cargo should never exceed XXXX kg or XXXX lbs." is replaced with "Max. Load Capacity XXXX lbs." on a separate label placed in the vicinity of the Tire and Loading Information placard. The wording of these two labels as described below have an equivalent meaning and as such there is little to no risk to motor vehicle safety. The cargo capacity statement or "vehicle capacity weight" statement required by FMVSS No. 110 is defined as "the rated cargo and luggage load plus 68 kilograms times the vehicle's designated seating capacity." As these trailers do not carry passengers and therefore have no designated seating positions, the maximum load capacity for the trailer as specified on the JLG trailer label is functionally equivalent to the cargo capacity value that should be specified on the FMVSS No. 110 placard. There is no confusion for the trailer user as to the weight that can be carried on the trailer. In addition, the absence of the loading information in kilograms is not likely to be problematic for users of these trailers.

*NHTSA's Decision:* In consideration of the foregoing, NHTSA finds that JLG has met its burden of persuasion that the subject FMVSS No. 110 noncompliance in the affected vehicles is inconsequential to motor vehicle safety. Accordingly, JLG's petition is hereby granted and JLG is consequently exempted from the obligation of providing notification of, and a free remedy for, that noncompliance under 49 U.S.C. 30118 and 30120.

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, this decision only applies to the subject trailers that JLG no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve 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 trailers under their control after JLG 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,**  
Director, Office of Vehicle Safety Compliance.  
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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8582-CR

**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 Form 8582-CR, Passive Activity Credit Limitations.

**DATES:** Written comments should be received on or before June 6, 2016 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions

should be directed to Allan Hopkins, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at *Allan.M.Hopkins@irs.gov*.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Passive Activity Credit Limitations.

*OMB Number:* 1545-1034.

*Form Number:* 8582-CR.

*Abstract:* Under Internal Revenue Code section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed. Form 8582-CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the tax return.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and farms.

*Estimated Number of Respondents:* 300,000.

*Estimated Time per Respondent:* 14 hr., 53 min.

*Estimated Total Annual Burden Hours:* 2,370,600.

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,