

low tire pressure telltale when one or more of your tires is significantly under-inflated. Accordingly, when the low tire pressure telltale illuminates, you should stop and check your tires as soon as possible, and inflate them to the proper pressure. Driving on a significantly under-inflated tire causes the tire to overheat and can lead to tire failure. Under-inflation also reduces fuel efficiency and tire tread life, and may affect the vehicle's handling and stopping ability\* \* \*

#### Summary of MNAO'S Analysis and Arguments:

MNAO believes that while the subject motor vehicles were delivered to customers in Puerto Rico with Owners Manuals that did not include the statement as required by paragraph S4.5(a) of FMVSS No. 138 in English, it is inconsequential as it relates to motor vehicle safety for the following reasons:

1. All affected owner's manuals contain accurate Spanish translations of the information.

2. In Puerto Rico, Spanish is the universally prevalent language. According to a U.S. Census done by the Census Bureau in 2010, 95.7% of Puerto Rico's population speaks Spanish as their primary language.

3. English Owners manuals for Mazda motor vehicles manufactured on or after 2002 can be downloaded from MNAO's Web site or upon request through MNAO dealerships and is available for customers in Puerto Rico free of charge.

4. MNAO has not received any complaints or claims in Puerto Rico with regards to the language of the Owner's manuals.

MNAO has additionally informed NHTSA that it has corrected the noncompliance so that all future production vehicles will comply with FMVSS No. 138.

In summation, MNAO believes that the described noncompliance is inconsequential to motor vehicle safety, and that its petition, to exempt it 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.

**Comments:** Interested persons are invited to submit written data, views, and arguments on this petition. Comments must refer to the docket and notice number cited at the beginning of this notice and be submitted by any of the following methods:

a. By mail addressed to: U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590.

b. By hand delivery to U.S. Department of Transportation, Docket

Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590. The Docket Section is open on weekdays from 10 a.m. to 5 p.m. except Federal Holidays.

c. Electronically: by logging onto the Federal Docket Management System (FDMS) Web site at <http://www.regulations.gov/>. Follow the online instructions for submitting comments. Comments may also be faxed to 1-202-493-2251.

Comments must be written in the English language, and be no greater than 15 pages in length, although there is no limit to the length of necessary attachments to the comments. If comments are submitted in hard copy form, please ensure that two copies are provided. If you wish to receive confirmation that your comments were received, please enclose a stamped, self-addressed postcard with the comments. Note that all comments received will be posted without change to <http://www.regulations.gov/>, including any personal information provided.

Documents submitted to a docket may be viewed by anyone at the address and times given above. The documents may also be viewed on the Internet at <http://www.regulations.gov/> by following the online instructions for accessing the dockets. DOT's complete Privacy Act Statement is available for review in the **Federal Register** published on April 11, 2000, (65 FR 19477-78).

The petition, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

**Comment Closing Date:** November 23, 2012.

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

Issued on: October 15, 2012.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. 2012-26156 Filed 10-23-12; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 18, 2012.

The Department of the Treasury will submit the following information collection request 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 November 23, 2012 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 maybe found at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-0193.

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

**Title:** Form 4972—Tax on Lump-Sum Distributions (From Qualified Retirement Plans of Plan Participants Born Before 1936).

**Form:** 4972.

**Abstract:** IRC Section 402(e) allows taxpayers to compute a separate tax on a lump sum distribution from a qualified retirement plan. Form 4972 is used to correctly figure that tax. The data is used to verify the correctness of the separate tax. Form 4972 is also used to make the special 20% capital gain election attributable to pre-1974 participation from the lump-sum distribution.

**Affected Public:** Private Sector: Businesses or other For-Profit Institutions.

**Estimated Total Burden Hours:** 61,257.

**OMB Number:** 1545-0771.

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

**Title:** EE-63-88 (Final and temporary regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits; Listed Property.

**Abstract:** This regulation provides guidance on the tax treatment of taxable and nontaxable fringe benefits and general and specific rules for the valuation of taxable fringe benefits in accordance with Code sections 61 and 132. The regulation also provides guidance on exclusions from gross income for certain fringe benefits. IA-140-86 This regulation provides guidance relating to the requirement that any deduction or credit with respect to business travel, entertainment, and gift expenses be substantiated with adequate records in accordance with Code section 274(d).

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

**Estimated Total Burden Hours:** 37,922,688.

**OMB Number:** 1545-1809.

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

**Title:** Form 8882—Credit for Employer-Provided Child Care Facilities and Services.

**Form:** 8882.

**Abstract:** Qualified employers use Form 8882 to request a credit for employer-provided child care facilities and services. Section 45F provides credit based on costs incurred by an employer in providing childcare facilities and resource and referral services. The credit is 25% of the qualified childcare expenditures plus 10% of the qualified childcare resource and referral expenditures for the tax year, up to a maximum credit of \$150,000 per tax year.

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

**Estimated Total Burden Hours:** 2,459,998.

**OMB Number:** 1545-1996.

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

**Title:** Notice 2006-05, Waiver for Reasonable Cause for Failure to Report Loan Origination Fees and Capitalized Interest.

**Abstract:** This Notice provides information to payees who receive payment of interest on qualified education loans who are unable to comply with the information reporting requirements under section 6050S of the Internal Revenue Code.

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

**Estimated Total Burden Hours:** 5,000.

**OMB Number:** 1545-2155.

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

**Title:** TD 9469 (REG-102822-08) Section 108 Reduction of Tax Attributes for S Corporations.

**Abstract:** The regulation provides guidance to S corporations that must reduce their tax attributes under section 108(b) of the Internal Revenue Code for taxable years in which an S corporation incurs discharge of indebtedness income that is excluded under section 108(a). The regulations affect S corporations and their shareholders. The collection of information in the regulations requires shareholders to inform the S corporation of a shareholder-level tax attribute that the S corporation must reduce under section 108(b). Following the tax attribute reduction, the S corporation must inform the shareholders of the remaining balance, if any, of the shareholder's tax attribute.

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

**Estimated Total Burden Hours:** 1,000.

**OMB Number:** 1545-2205.

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

**Title:** Form 1099-K, Merchant Card and Third Party Payments.

**Abstract:** This form is in response to section 3091(a) of Public Law 110-289, the Housing Assistance Tax Act of 2008 (Div. C of the Housing and Economic Recovery Act of 2010). The form reflects payments made in settlement of merchant card and third party network transactions for purchases of goods and/or services made with merchant cards and through third party networks.

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

**Estimated Total Burden Hours:** 18,298.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012-26113 Filed 10-23-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 18, 2012.

The Department of the Treasury will submit the following information collection request 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 November 23, 2012 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 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 [PHR@treasury.gov](mailto:PHR@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

### Bureau of the Public Debt (BPD)

**OMB Number:** 1535-0098.

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

**Title:** Claim for Relief on Account of the Non-receipt of United States Savings Bonds.

**Form:** PD F 3062-4.

**Abstract:** Application by owner to request a substitute savings bond or payment in lieu of bond not received.

**Affected Public:** Individuals or Households.

**Estimated Total Burden Hours:** 2,505.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4810-39-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 18, 2012.

The Department of the Treasury will submit the following information collection request 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.

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**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