

NHTSA has decided that the motor vehicle is substantially similar to a motor vehicle originally manufactured for importation into and sale in the United States, certified under 49 U.S.C. 30115, and of the same model year as the model of the motor vehicle to be compared, and is capable of being readily altered to conform to all applicable FMVSS.

Petitions for eligibility decisions may be submitted by either manufacturers or importers who have registered with NHTSA pursuant to 49 CFR Part 592. As specified in 49 CFR 593.7, NHTSA publishes notice in the **Federal Register** of each petition that it receives, and affords interested persons an opportunity to comment on the petition. At the close of the comment period, NHTSA decides, on the basis of the petition and any comments that it has received, whether the vehicle is eligible for importation. The agency then publishes this decision in the **Federal Register**.

Wallace Environmental Testing Laboratories, Inc. of Houston, Texas (WETL) (Registered Importer 90-005) has petitioned NHTSA to decide whether nonconforming LHD 2006 Land Rover Range Rover MPVs are eligible for importation into the United States. The vehicles which WETL believes are substantially similar are 2006 Land Rover Range Rover MPVs that were manufactured for sale in the United States and certified by their manufacturer as conforming to all applicable FMVSS.

The petitioner claims that it compared non-U.S. certified LHD 2006 Land Rover Range Rover MPVs to their U.S.-certified counterparts, and found the vehicles to be substantially similar with respect to compliance with most FMVSS.

WETL submitted information with its petition intended to demonstrate that non-U.S. certified LHD 2006 Land Rover Range Rover MPVs, as originally manufactured, conform to many FMVSS in the same manner as their U.S. certified counterparts, or are capable of being readily altered to conform to those standards. Specifically, the petitioner claims that non-U.S. certified LHD 2006 Land Rover Range Rover MPVs are identical to their U.S. certified counterparts with respect to compliance with Standard Nos. 102 *Transmission Shift Lever Sequence, Starter Interlock, and Transmission Braking Effect*, 103 *Windshield Defrosting and Defogging Systems*, 104 *Windshield Wiping and Washing Systems*, 106 *Brake Hoses*, 113 *Hood Latch System*, 116 *Motor Vehicle Brake Fluids*, Standard No. 118 *Power-Operated Window, Partition, and Roof*

*Panel Systems*, 119 *New Pneumatic Tires for Vehicles other than passenger Cars*, 124 *Accelerator Control Systems*, 135 *Light Vehicle Brake Systems*, 201 *Occupant Protection in Interior Impact*, 202 *Head Restraints*, 203 *Impact Protection for the Driver from the Steering Control System*, 204 *Steering Control Rearward Displacement*, 205 *Glazing Materials*, 206 *Door Locks and Door Retention Components*, 207 *Seating Systems*, 208 *Occupant Crash Protection*, 209 *Seat Belt Assemblies*, 210 *Seat Belt Assembly Anchorages*, 212 *Windshield Mounting*, 214 *Side Impact Protection*, 216 *Roof Crush Resistance*, 219 *Windshield Zone Intrusion*, 225 *Child Restraint Anchorage Systems*, and 302 *Flammability of Interior Materials*.

The petitioner also contends that the vehicles are capable of being readily altered to meet the following standards, in the manner indicated:

Standard No. 101 *Controls Telltales, and Indicators*: inscription of the word "brake" on the brake telltale in place of the international ECE warning symbol. Inspection of all vehicles and installation of U.S.-model speedometer and odometer, or modification of the existing speedometer and odometer to conform with the requirements of this standard, if required.

Standard No. 108 *Lamps, Reflective Devices and Associated Equipment*: installation of U.S.-model headlamps and tail lamps that incorporate side marker lamps. The petitioner states that the vehicle is already equipped with a center high mounted stop lamp.

Standard No. 111 *Rearview Mirrors*: inscription of the required warning statement on the face of the passenger side rearview mirror.

Standard No. 114 *Theft Protection*: reprogramming of the instrument cluster to activate the warning buzzer whenever the key is left in the ignition and the driver's door is opened.

Standard No. 120 *Tire Selection and Rims for Vehicles other than Passenger Cars*: installation of a tire and rim information placard.

Standard No. 301 *Fuel System Integrity*: installation of a U.S.-model rollover valve.

The petitioner states that each vehicle will be inspected prior to importation for compliance with the Theft Prevention Standard in 49 CFR part 541 and that anti-theft devices will be installed on all vehicles not already so equipped.

The petitioner additionally states that a vehicle identification plate must be affixed to the vehicles near the left windshield post to meet the requirements of 49 CFR part 565 and that a certification label must be affixed

to the driver's door jamb to meet the requirements of 49 CFR part 567.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above addresses both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: April 16, 2012.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. 2012-9683 Filed 4-20-12; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA-2011-0058; Notice 1]

#### Toyota Motor Corporation, Inc., on Behalf of Toyota Corporation, and Toyota Manufacturing, Indiana, Inc., Receipt of Petition for Decision of Inconsequential Noncompliance

Toyota Motor North America, Inc., on behalf of Toyota Motor Corporation,<sup>1</sup> and Toyota Manufacturing, Indiana, Inc.<sup>2</sup> (collectively referred to as "Toyota") has determined that certain model year 2011 Toyota Sienna passenger cars manufactured between January 3, 2011 and February 11, 2011, do not fully comply with paragraph S9.5(a)(3) of Federal Motor Vehicle Safety Standard (FMVSS) No. 225, *Child restraint anchorage systems*. Toyota has filed an appropriate report pursuant to 49 CFR part 573, *Defect and Noncompliance Responsibility and Reports* (dated March 17, 2011).

Pursuant to 49 U.S.C. 30118(d) and 30120(h) (see implementing rule at 49 CFR part 556), Toyota has petitioned 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.

This notice of receipt of Toyota's petition is published under 49 U.S.C.

<sup>1</sup> Toyota Motor Corporation is a Japanese corporation that manufactures and imports motor vehicles.

<sup>2</sup> Toyota Manufacturing, Indiana, Inc., is an Indiana corporation that manufactures motor vehicles

30118 and 30120 and does not represent any agency decision or other exercise of judgment concerning the merits of the petition.

Affected are approximately 9,122 model year 2011 Toyota Sienna passenger cars that were manufactured between January 3, 2011 and February 11, 2011.

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, these provisions only apply to the 9,122<sup>3</sup> model year 2011 Toyota Sienna passenger cars that Toyota no longer controlled at the time it determined that the noncompliance existed.

Paragraph S9.5 of FMVSS No. 225 requires in pertinent part:

S9.5 Marking and conspicuity of the lower anchorages. Each vehicle shall comply with S9.5(a) or (b). (a) Above each bar installed pursuant to S4, the vehicle shall be permanently marked with a circle \* \* \*

(1) That is not less than 13 mm in diameter;

(2) That is either solid or open, with or without words, symbols or pictograms, provided that if words, symbols or pictograms are used, their meaning is explained to the consumer in writing, such as in the vehicle's owners manual; and

(3) That is located such that its center is on each seat back between 50 and 100 mm above or on the seat cushion 100 ±25 mm forward of the intersection of the vertical transverse and horizontal longitudinal planes intersecting at the horizontal centerline of each lower anchorage, as illustrated in Figure 22. The center of the circle must be in the vertical longitudinal plane that passes through the center of the bar (±25 mm);

(4) The circle may be on a tag \* \* \*

Toyota explains that the noncompliance is that the label identifying the location of the lower child restraint anchorages in some of the second row seats of the affected vehicles are located slightly outside the limits as stated within the requirements of S9.5(a)(3) of FMVSS No. 225.

<sup>3</sup> Toyota's petition, which was filed under 49 CFR part 556, requests an agency decision to exempt Toyota as a vehicle manufacturer from the notification and recall responsibilities of 49 CFR part 573 for 9,122 of the affected vehicles. However, the agency cannot relieve vehicle distributors and dealers of the prohibitions on the sale, offer for sale, introduction or delivery for introduction into interstate commerce of the noncompliant vehicles under their control after Toyota notified them that the subject noncompliance existed. Those vehicles must be brought into conformance, exported, or destroyed.

Specifically, Toyota also explains that "the potential deviation of the label location outside the requirement is very small. In a detailed survey of a randomly selected subset involving 18 of these vehicles in which a deviation was observed, the mean deviation was approximately +1.4 mm (i.e. 26.4 mm from the centerline); the maximum deviation observed was +2.5 mm (i.e. 27.5 mm from the centerline); and the standard deviation was only 0.5 mm. While a survey carried out by the seat supplier also supports Toyota's assertions that the potential deviation of the label location from the specified requirements is very small. In the supplier's survey of 240 labels on 120 seats, 3 labels were outside of the specifications of FMVSS No. 225. All 3 of those labels were measured at +1 mm beyond the specification, or 26 mm from the centerline."

Toyota stated its belief that although the lower child anchorage labels are outside the specified limits of this requirement that the noncompliance is inconsequential to motor vehicle safety for the following reasons:

(1) The measured deviations are very minor, and such a slight deviation is not noticeable to consumers and would not impair a consumer's ability to locate the lower anchorages.

(2) Paragraph S9.1 of FMVSS No. 225 requires that the length of the straight portion of the lower anchorage bar be a minimum of 25 mm. In the affected vehicles the length is 30 mm; the total length including the curved portions is 54 mm. As a result, even with greater deviations than noted above in label location, some part of the label would be over some part of the bar, making the bar easy to locate.

(3) The regulatory history of the provision allowing a ±25 mm lateral tolerance for the location of the center of the circular label further supports the argument that this noncompliance has no adverse safety consequences. As originally adopted, FMVSS No. 225 would have limited the lateral tolerance to ±12 mm. In response to a petition for reconsideration from vehicle manufacturers concerned that such a low tolerance would be difficult to meet due to process limitations and seat design features, NHTSA amended the standard to allow the current ±25 mm tolerance. 69 FR 48818 (August 11, 2004). In doing so, The agency stated:

"\* \* \* Moreover, the agency believes that increasing the tolerance to 25 mm will not significantly affect the consumers' ability to find the LATCH anchorages. While anchor bars are permitted to be as short as 25 mm in the straight portion of the bar, most are considerably longer. Even if a 25 mm bar

were used, with a 25 mm tolerance from the center of the bar, the circle will be, at farthest, tangent to a longitudinal vertical plane tangent to the side of the anchorage bar. If a person were to probe the seat bight in the area directly under the marking circle, his or her finger would easily contact the bar. For bars that are greater than 25 mm in length, with a 25 mm tolerance a portion of the marking circle will always be over some part of the bar. In either situation, marking the circle with a 25 mm tolerance will adequately provide a visual reminder to consumers that the LATCH system is present and will help users locate and use the bars. Adopting the 25 mm tolerance will also harmonize FMVSS No. 225 with the comparable Transport Canada requirement."

(4) The seat design is such that only one label at a seating position can be noncompliant. As the seat cover, is constructed, the labels are secured to the fabric a specified distance apart that reflects the location of each pair of anchorages, and the labels are designed to be within the lateral tolerance of the standard.

(5) Information provided in the vehicle owner's manual further reduces any possibility of confusion when installing a child restraint. The instructions clear advise the installer to recline the second row seat and widen the gap between the seat cushion and the seatback to expose the lower anchorages.

(6) The label locations are correct for the LATCH anchorage system located at the third row center seating position.<sup>4</sup>

(7) There have been no customer complaints, injuries, or accidents related to the deviation of the child restraint label location being slightly outside the limits of the requirement.

(8) The model year 2011 Sienna is sold by Toyota in both the United States and Canada and the subject noncompliance was reported to both NHTSA and Transport Canada at the same time. (In Canada, the applicable standard is CMVSS 210.2; it contains the same requirements as FMVSS No. 225). Transport Canada responded on March 23, indicating it concurs that "there is no real or implied degradation to motor vehicle safety," and that no further action in Canada will be required.

In summation, Toyota believes that the described noncompliance of its vehicles to meet the requirements of FMVSS No. 225 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

<sup>4</sup> Toyota indicated that this LATCH anchorage is not a required by the standard, but was voluntarily installed by Toyota.

required by 49 U.S.C. 30120 should be granted.

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](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](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:* May 23, 2012.

**Authority:** (49 U.S.C. 30118, 30120: Delegations of authority at CFR 1.50 and 501.8)

Issued on: April 16, 2012.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8508

**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 8508, Request for Waiver From Filing Information Returns Electronically (Forms W-2, W-2G, 1042-S, 1098 Series, 1099 Series, 5498 Series, and 8027).

**DATES:** Written comments should be received on or before June 22, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 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, (202) 622-6665 at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Request for Waiver From Filing Information Returns Electronically (Forms W-2, W-2G, 1042-S, 1098 Series, 1099 Series, 5498 Series, and 8027).

*OMB Number:* 1545-0957.

*Form Number:* Form 8508.

*Abstract:* Certain filers of information returns are required by law to file electronically. In some instances, waivers from this requirement are necessary and justified. Form 8508 is

submitted by the filer and provides information on which IRS will base its waiver determination.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Businesses and other for-profit organizations, farms, Federal Government, State, Local or Tribal Government, and not-for-profit institutions.

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Respondent:* 45 minutes.

*Estimated Total Annual Burden Hours:* 750.

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: April 17, 2012.

**Allan Hopkins,**  
*Tax Analyst.*

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