

turned to the RUN position and will store fault information in the form of a diagnostic trouble code in RFHM memory if a system malfunction is detected. Chrysler also stated that the vehicle is equipped with a Customer Learn transponder programming feature that when in use will cause the security indicator to flash.

Chrysler further stated that each ignition key used in the SKIS has an integral transponder chip included on the circuit board. Each transponder key has a unique transponder identification code that is permanently programmed into it by the manufacturer and must be programmed into the RFHM to be recognized by the SKIS as a valid key. Chrysler stated that once a Sentry Key has been programmed to a particular vehicle, it cannot be used on any other vehicle.

Chrysler stated that it expects the [confidential] vehicle line to mirror the lower theft rate results achieved by the Jeep Grand Cherokee vehicle line when ignition immobilizer systems were included as standard equipment on the line. Chrysler stated that it has offered the SKIS immobilizer system as standard equipment on all Jeep Grand Cherokee vehicles since the 1999 model year. Chrysler indicated that the average theft rate, based on NHTSA's theft data, for the Jeep Grand Cherokee vehicles for the four model years prior to 1999 (1995–1998), when a vehicle immobilizer system was not installed as standard equipment, was 5.3574 per one thousand vehicles produced, significantly higher than the 1990/1991 median theft rate of 3.5826. However, Chrysler also indicated that the average theft rate for the Jeep Grand Cherokee for the nine model years (1999–2009, no data available for 2007 and 2009) after installation of the standard immobilizer device was 2.5704, which is significantly lower than the median. The Jeep Grand Cherokee vehicle line was granted an exemption from the parts-marking requirements beginning with MY 2004 (67 FR 79687, December 30, 2002). Chrysler further asserts that NHTSA's theft data for the Jeep Grand Cherokee indicates that the inclusion of a standard immobilizer system resulted in a 52 percent net average reduction in vehicle thefts.

Pursuant to 49 U.S.C. 33106 and 49 CFR Part 543.7(b), the agency grants a petition for exemption from the parts-marking requirements of Part 541, either in whole or in part, if it determines that, based upon substantial evidence, the standard equipment anti-theft device is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking

requirements of Part 541. The agency finds that Chrysler has provided adequate reasons for its belief that the anti-theft device for the vehicle line is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the Theft Prevention Standard (49 CFR Part 541). This conclusion is based on the information Chrysler provided about its device.

The agency concludes that the device will provide four of the five types of performance listed in 49 CFR Part 543.6(a)(3): promoting activation; preventing defeat or circumvention of the device by unauthorized persons; preventing operation of the vehicle by unauthorized entrants; and ensuring the reliability and durability of the device.

For the foregoing reasons, the agency hereby grants in full Chrysler's petition for exemption for its [confidential] vehicle line from the parts-marking requirements of 49 CFR Part 541, beginning with its [confidential] model year vehicles. The agency notes that 49 CFR Part 541, Appendix A–1, identifies those lines that are exempted from the Theft Prevention Standard for a given model year. 49 CFR Part 543.7(f) contains publication requirements incident to the disposition of all Part 543 petitions. Advanced listing, including the release of future product nameplates, the beginning model year for which the petition is granted and a general description of the anti-theft device is necessary in order to notify law enforcement agencies of new vehicle lines exempted from the parts marking requirements of the Theft Prevention Standard. Chrysler stated that an official nameplate for the vehicle has not yet been determined, but it will notify the agency as soon as that determination has been made.

If Chrysler decides not to use the exemption for this vehicle line, it must formally notify the agency. If such a decision is made, the vehicle line must be fully marked as required by 49 CFR Parts 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Chrysler wishes in the future to modify the device on which this exemption is based, the company may have to submit a petition to modify the exemption. 49 CFR Part 543.7(d) states that a Part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the anti-theft device on which the line's exemption is based. Further, 49 CFR Part 543.9(c)(2) provides for the submission of petitions "to modify an exemption to permit the use of an anti-theft device similar to but

differing from the one specified in that exemption."

The agency wishes to minimize the administrative burden that 49 CFR Part 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend in drafting Part 543 to require the submission of a modification petition for every change to the components or design of an anti-theft device. The significance of many such changes could be *de minimis*. Therefore, NHTSA suggests that if the manufacturer contemplates making any changes, the effects of which might be characterized as *de minimis*, it should consult the agency before preparing and submitting a petition to modify.

**Authority:** 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50.

Issued on: August 21, 2013.

**Christopher J. Bonanti,**

*Associate Administrator for Rulemaking.*

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**BILLING CODE 4910–59–P**

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 26, 2013.

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**Internal Revenue Service (IRS)**

*OMB Number:* 1545–0057.

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

*Title:* Application for Recognition of Exemption Under Section 501(a).

*Form:* 1024.

*Abstract:* Organizations seeking exemption from Federal Income tax under Internal Revenue Code section 501(a) as an organization described in most paragraphs of section 501(c) must use Form 1024 to apply for exemption. The information collected is used to determine whether the organization qualifies for tax-exempt status.

*Affected Public:* Private sector; Not-for-profit institutions.

*Estimated Annual Burden Hours:* 291,542.

*OMB Number:* 1545-0735.

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

*Title:* TD 7927—Final Amortization of Reforestation Expenditures.

*Abstract:* Title 26 U.S.C. 194(a) allows taxpayers to elect to amortize certain reforestation expenditures over a 7-year period if the expenditures meet certain requirements. The regulations implement this election provision and allow the Service to determine if the election is proper and allowable.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 6,001.

*OMB Number:* 1545-1219.

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

*Title:* Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate.

*Form:* 8038-T.

*Abstract:* Form 8038-T is used by issuers of tax exempt bonds to report and pay the arbitrage rebate and to elect and/or pay various penalties associated with arbitrage bonds. These issuers include state and local governments.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 57,900.

*OMB Number:* 1545-1300.

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

*Title:* TD 8641—Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.

*Abstract:* Recipients of Federal financial assistance (FFA) must maintain an account of FFA that is deferred from inclusion in gross income

and subsequently recaptured. This information is used to determine the recipient's tax liability. Also, tax not subject to collection must be reported and information must be provided if certain elections are made.

*Affected Public:* Private sector; Businesses and other for-profits.

*Estimated Annual Burden Hours:* 2,200.

*OMB Number:* 1545-1529.

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

*Title:* Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry.

*Form:* Announcement 2000-21.

*Abstract:* Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a); which requires employees to report all their tips monthly to their employers.

*Affected Public:* Private sector; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 43,073.

*OMB Number:* 1545-1549.

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

*Title:* Tip Reporting Alternative Commitment (TRAC) Agreement and Tip Rate Determination Agreement (TRDA) for Use in the Food and Beverage Industry.

*Form:* Announcement 2000-22 and 23.

*Abstract:* Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a); which requires employees to report all their tips monthly to their employers.

*Affected Public:* Private sector; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 296,916.

*OMB Number:* 1545-1714.

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

*Title:* Tip Reporting Alternative Commitment (TRAC) Agreement for Use Where Tipped Employees Receive Both Cash and Charged Tips (Other Than in the Food and Beverage Industry and the Cosmetology and Barber Industry).

*Form:* Announcement 2000-19.

*Abstract:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Affected Public:* Private sector; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 4,877.

*OMB Number:* 1545-1717.

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

*Title:* Tip Rate Determination Agreement (TRDA) for Use by Any Employer With Tipped Employees (Other Than in the Food and Beverage Industry and the Gaming Industry).

*Form:* Announcement 2000-20.

*Abstract:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Affected Public:* Private sector; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 1,897.

*OMB Number:* 1545-2034.

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

*Title:* U.S. Partnership Declaration for an IRS e-file Return.

*Form:* 8453-PE.

*Abstract:* Form 8453-PE, U.S. Partnership Declaration for an IRS e-file Return, was developed for Modernized e-file for partnerships. Internal Revenue Code sections 6109 and 6103.

*Affected Public:* Private sector; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 1,660.

*OMB Number:* 1545-2080.

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

*Title:* Revenue Procedure 2013-9.

*Abstract:* The respondents are nonprofit organizations seeking recognition of exemption under certain parts of Section 501(c) of the Internal Revenue Code. These organizations must submit a letter of application. We need this information to determine whether the organization meets the legal requirements for tax-exempt status. In addition, the information will be used to help the Service delete certain information from the text of an adverse determination letter or ruling before it is made available for public inspection, as required under Section 6110.

*Affected Public:* Private sector; Not-for-profit institutions.

*Estimated Annual Burden Hours:* 200.

*OMB Number:* 1545-2164.

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

*Title:* Notice 2010-6—Relief and Guidance on Corrections of Certain

Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a).

*Abstract:* Notice 2010–6 requires a corporation to attach to its federal income tax return an information statement related to the correction of a failure of a nonqualified deferred compensation plan to comply with the written plan document requirements of § 409A(a). The information statement must be attached to the corporation's income tax return for the corporation's taxable year in which the correction is made, and the subsequent taxable year to the extent an affected employee must include an amount in income in such subsequent year as a result of the correction. The corporation must also provide an information statement to each affected employee, and such employee must attach an information statement to the employee's federal tax return for the employee's taxable year during which the correction is made, and the subsequent taxable year but only if an amount is includible in income by the employee in such subsequent year as a result of the correction.

*Affected Public:* Private sector; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 5,000.

*OMB Number:* 1545–2184.

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

*Title:* REG–103038–05 (NPRM), REG–103039–05 (NPRM), and REG–103043–05 (NPRM), Section 6111 Regulations; (TD 9350—final).

*Abstract:* The regulations provide guidance for material advisors who are required to disclose reportable transactions under IRC 6111 as modified by the American Jobs Creation Act of 2004.

*Affected Public:* Private sector; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 217.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4810–35–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 26, 2013.

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#### Bureau of the Fiscal Service

*OMB Number:* 1510–0019.

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

*Title:* Claim Against the United States for the Proceeds of a Government Check.

*Form:* FMS 1133.

*Abstract:* This form is used to collect information needed to process an individual's claim for non-receipt of proceeds from a U.S. Treasury check. Once the information is analyzed, a determination is made and a recommendation is submitted to the program agency to either settle or deny the claim.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 11,278.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 26, 2013.

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### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Number:* 1513–0085.

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

*Title:* Principal Place of Business on Beer Labels (TTB REC 5130/5).

*Abstract:* TTB regulations permit domestic brewers who operate more than one brewery to show as their address on labels and kegs of beer, their “principal place of business” address. This label option may be used in lieu of showing the actual place of production on the label or of listing all of the brewer's locations on the label.

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

*Estimated Annual Burden Hours:* 1.

*OMB Number:* 1513–0124.

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

*Title:* Surveys for Applications, Permits Online (PONL), Formulas Online (FONL), and COLAs (Generic).

*Abstract:* In an ongoing effort to improve customer service, TTB surveys its customers and keeps track of our progress. The surveys help TTB identify potential needs, problems, and opportunities for improvement in our applications processes; and also gather data on the industry member's experience with our electronic systems.

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

*Estimated Total Burden Hours:* 53,000.

*OMB Number:* 1513–0125.

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

*Title:* Distilled Spirits Bond.

*Form:* TTB 5110.56.

*Abstract:* TTB F 5110.56 is used by proprietors of Distilled Spirits Plants (DSPs) and Alcohol Fuel Plants (AFPs) to file bond coverage with TTB. Using this form, these proprietors may file coverage and/or withdraw coverage for