

(Mark on tires rated only for single load):  
Max load \_\_\_kg (\_\_\_lb) at \_\_\_kPa (\_\_\_psi) cold  
. . .

#### V. Summary of MNA's Petition

MNA described the subject noncompliance and stated its belief that the noncompliance is inconsequential as it relates to motor vehicle safety.

In support of its petition, MNA submitted the following reasoning:

(a) *Installation*—The subject tires provide sidewall markings that include the correct industry standard tire size identified as “180/55ZR17 M/C,” the service description identified as “(73W)” using an ISO load index and speed symbol, and the load range identified as Load Range “B.” This properly and precisely identifies the tire for correct installation.

(b) *Inflation Pressure*—The correct application pressures for the front and rear positions are identified on the motorcycle vehicle placard as required by 49 CFR part 567 and in the owner's manual, and these sources are referred to specifically in information published by NHTSA, motorcycle manufacturers, and tire manufacturers. The inflation pressures furnished by the motorcycle manufacturer via these two sources are the pressures that provide the load capacity and optimum ride and handling characteristics specific to the application. The sidewall marking is not cited as a source for the recommended operating inflation pressure.

a. For example, NHTSA's online “Motorcycle Safety Tips” specifically refers to the owner's manual and vehicle placard: “*Look in your motorcycle owner's manual to find the right PSI (pounds per square inch) of air pressure for your tires. Some bike manufacturers also list this information on the bike itself. Common locations include the swing arm, front fork tubes, inside the trunk, and under the seat.*”

b. Additionally, the Motorcycle Industry Council Tire Guide explains, “*Check the air pressure when the tires are cold. . . and adjust it according to your motorcycle owner's manual or the tire information label on the chain guard, frame, or swingarm.*”

c. Similarly, Michelin's Professional Motorcycle Tire Guide 2016 states: “*Use the inflation pressure recommended by the motorcycle manufacturer . . . The proper inflation pressures for your motorcycle tires are shown in your motorcycle owner's manual.*”

d. The applicable pressure is also a function of the maximum speed capability of the motorcycle, another reason that the proper source for tire inflation pressure is the motorcycle

vehicle placard or owner's manual rather than the tire sidewall.

e. Michelin's Professional Motorcycle Tire Guide 2016 and the Motorcycle Industry Tire Guide both advise not to exceed the pressure marked on the sidewall when setting a usage pressure. However, the recommended pressure on the motorcycle vehicle placard and the motorcycle owner's manual conforming to 49 CFR 571.120 will never exceed the sidewall pressure for a properly fitted tire as described above in section “A” (Installation). The tire size, load index, speed symbol, and load range all provide for proper installation. Additionally, the sidewall pressure is not a “maximum” pressure. It is the pressure corresponding to the maximum load. For example, Michelin's Professional Motorcycle Tire Guide 2016 advises that the pressure regulator be set at 60 psi for mounting motorcycle tires, and the Michelin motorcycle Web site FAQ section explains that up to 60 psi of pressure can be used to seat beads when mounting motorcycle tires and then adjusted to the recommended pressure found on the vehicle placard or owner's manual. The sidewall pressure corresponding to the maximum load on the subject tire is 290 kPa or 42 psi.

(c) *Max Load Information*—The maximum load value corresponding to the ISO load index on the tire is published in Michelin's Professional Motorcycle Tire Guide 2016 available online, the Motorcycle Industry Council Tire Guide available online, as well as a number of retail sites. The ISO load index of “73” and the designation Load Range “B” that are present on the tire provide load description information, and along with the tire size they provide a clear cross reference to the cited publications that offer the load value in pounds if needed. Again, the tire size and load range provided are sufficient to assure the tire is appropriate for the motorcycle and corresponding pressure requirements as a function of speed capability are provided on the vehicle placard as well as the owner's manual.

(d) *Other Markings*—All other markings conform to the applicable regulations.

(e) *Performance*—The subject tire meets all performance requirements of FMVSS No. 119.

MNA concluded by expressing the belief that the subject noncompliance is inconsequential as it relates to motor vehicle safety, and that its petition to be exempted from providing notification of the noncompliance, as required by 49 U.S.C. 30118, and a remedy for the noncompliance, as required by 49 U.S.C. 30120, should be granted.

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, any decision on this petition only applies to the subject tires that MNA no longer controlled at the time it determined that the noncompliance existed. However, any decision on this petition does not relieve tire distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant tires under their control after MNA 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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**BILLING CODE 4910-59-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 990-N

**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 990-N, Electronic Filing System (e-Postcard) for Tax-Exempt Organizations not Required To file Form 990 or 990-EZ.

**DATES:** Written comments should be received on or before January 9, 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.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Electronic Filing System (e-Postcard) for Tax-Exempt Organizations not Required To file Form 990 or 990-EZ.

*OMB Number:* 1545-2085. Form Number: 990-N.

*Abstract:* Section 1223 of the Pension Protection Act of 2006 (PPA '06), enacted on August 17, 2006, amended Internal Revenue Code (Code) section 6033 by adding Code section 6033(i), which requires certain tax-exempt organizations to file an annual electronic notice (Form 990-N) for tax years beginning after December 31, 2006. These organizations are not required to file Form 990 (or Form 990-EZ) because their gross receipts are normally \$25,000 or less.

*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:* Not-for-profit institutions.

*Estimated Number of Respondents:* 300,000.

*Estimated Time per Respondent:* 15 min.

*Estimated Total Annual Burden Hours:* 75,000.

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: November 1, 2016.

**Tuawana Pinkston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2016-27097 Filed 11-9-16; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 1099-INT**

**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 1099-INT, Interest Income.

**DATES:** Written comments should be received on or before January 9, 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Interest Income.

*OMB Number:* 1545-0112.

*Form Number:* 1099-INT.

*Abstract:* Form 1099-INT is used for reporting interest income paid, as required by sections 6049 and 6041 of the Internal Revenue Code. The IRS uses the form to verify compliance with the reporting rules and to verify that the

recipient has included the proper amount of interest on his or her income 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:* Business or other for-profit organizations, Federal Government, individuals or households, and not-for-profit institutions.

*Estimated Number of Responses:* 243,536,300.

*Estimated Time per Response:* 17 minutes.

*Estimated Total Annual Burden Hours:* 63,079,438.

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: November 1, 2016.

**Tuawana Pinkston,**

*IRS Reports Clearance Officer.*

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