

the following locations: Operations on the Conemaugh Line, Pittsburg Division, from control point (CP) Kiski at milepost (MP)–LC 47.8 near Freeport, PA to CP Pennear near Pittsburgh, PA at MP–LC 77.9, with an absolute block to be established in advance of each non-equipped movement and covering the following operations:

(a) Work Trains, Wreck Trains and Ballast cleaners to and from work.

(b) Engines and rail diesel cars moving to and from shops.

(c) Engines used in switching and transfer service, with or without cars, operating at Restricted Speed not exceeding 15 miles per hour.

NS provides the following justification for relief. First, NS states that “relief is in the public interest,” and is “important to maintaining efficient rail operations in the region.” Second, NS explains exemptions have been granted for the “operation of non-equipped locomotives in cab signal system territory at nearby locations on the NS and the relief requested” is a “consistent extension of those currently granted exceptions.” Moreover, NS states this waiver would update relief previously granted regarding Ex Parte No. 171 by the Interstate Commerce Commission at 286 I. C. C. 709. Finally, NS contends “the requested relief will not have a negative material impact on safety.”

A copy of the petition, as well as any written communications concerning the petition, is available for review online at [www.regulations.gov](http://www.regulations.gov) and in person at the U.S. Department of Transportation’s Docket Operations Facility, 1200 New Jersey Avenue SE, W12–140, Washington, DC 20590. The Docket Operations Facility is open from 9 a.m. to 5 p.m., Monday through Friday, except Federal Holidays.

Interested parties are invited to participate in these proceedings by submitting written views, data, or comments. FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number and may be submitted by any of the following methods:

• *Website:* <http://www.regulations.gov>. Follow the online instructions for submitting comments.

• *Fax:* 202–493–2251.

• *Mail:* Docket Operations Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, W12–140, Washington, DC 20590.

• *Hand Delivery:* 1200 New Jersey Avenue SE, Room W12–140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays.

Communications received by September 13, 2018 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable.

Anyone can search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its processes. DOT posts these comments, without edit, including any personal information the commenter provides, to [www.regulations.gov](http://www.regulations.gov), as described in the system of records notice (DOT/ALL–14 FDMS), which can be reviewed at [www.dottransportation.gov/privacy](http://www.dottransportation.gov/privacy). See also <http://www.regulations.gov/#!privacyNotice> for the privacy notice of [www.regulations.gov](http://www.regulations.gov).

**Robert C. Lauby,**

*Associate Administrator for Safety, Chief Safety Officer.*

[FR Doc. 2018–16212 Filed 7–27–18; 8:45 am]

**BILLING CODE 4910–06–P**

## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA–2017–0040; Notice 2]

#### Continental Tire the Americas, LLC, Grant of Petition for Decision of Inconsequential Noncompliance

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

**ACTION:** Grant of petition.

**SUMMARY:** Continental Tire the Americas, LLC (CTA), has determined that certain Continental brand tires do not fully comply with Federal Motor Vehicle Safety Standard (FMVSS) No. 139, *New Pneumatic Radial Tires for Light Vehicles*. CTA filed a noncompliance report dated March 31, 2017, and later revised it on February 23, 2018. CTA also petitioned NHTSA on April 27, 2017, and amended it on June 28, 2017, for a decision that the

subject noncompliance is inconsequential as it relates to motor vehicle safety.

**FOR FURTHER INFORMATION CONTACT:** Abraham Diaz, Office of Vehicle Safety Compliance, NHTSA, telephone (202) 366–5310, facsimile (202) 366–5930.

#### SUPPLEMENTARY INFORMATION:

*1. Overview:* CTA has determined that certain Continental brand tires do not fully comply with paragraphs S5.5(e) and S5.5(f) of FMVSS No. 139, *New Pneumatic Radial Tires for Light Vehicles* (49 CFR 571.139). CTA filed a noncompliance report dated March 31, 2017, and later revised it on February 23, 2018, pursuant to 49 CFR part 573, *Defect and Noncompliance Responsibility and Reports*. CTA also petitioned NHTSA on April 27, 2017, and amended it on June 28, 2017, pursuant to 49 U.S.C. 30118(d) and 30120(h) and 49 CFR part 556, for an exemption from the notification and remedy requirements of 49 U.S.C. Chapter 301 on the basis that this noncompliance is inconsequential as it relates to motor vehicle safety.

Notice of receipt of the petition was published, with a 30-day public comment period, on September 29, 2017, in the **Federal Register** (82 FR 45661). No comments were received. To view the petition and all supporting documents log onto the Federal Docket Management System (FDMS) website at: <http://www.regulations.gov/>. Then follow the online search instructions to locate docket number “NHTSA–2017–0040.”

*II. Tires Involved:* Approximately 111,500 of the following Continental brand tires, manufactured between December 2, 2012, and March 25, 2017, are potentially involved:

- XL Continental CrossContact UHP size 255/55R18 109Y
- Barum Brillantis 2 size 175/70R13 82T
- Continental ContiTrac size P225/70R15 100S
- XL General Grabber UHP size 275/55R20 117V
- Continental ExtremeContact DWS size 285/30ZR20 99W XL
- Continental CrossContact LX20 size 245/55R19 103S
- XL Continental CrossContact LX20 size 285/45R 114H
- General Altimax RT43 size 215/45R17 87V

*III. Noncompliance:* CTA states that the noncompliance is due to mold errors, and that as a result, the number of tread plies indicated on the sidewall of the subject tires do not match the actual number of plies in the tire construction and in one tire model the

ply material was incorrect, as required by paragraphs S5.5(e) and S5.5(f) of FMVSS No. 139. Specifically, below is a list of the subject tires with the labeling as marked (Marked) and how the sidewall should have been marked (Actual):

- XL Continental Cross Contact UHP size 255/55R18 109Y  
—Marked: “PLIES: TREAD: 2 RAYON + 2 STEEL + 2 POLYAMIDE”  
—Actual: “PLIES: TREAD: 2 RAYON + 2 STEEL + 1 POLYAMIDE”
- Barum Brillantis 2 size 175/70R13 82T  
—Marked: “TREAD 4 PLIES: 1 POLYESTER + 2 STEEL + 1 POLYAMIDE”  
—Actual: “TREAD 5 PLIES: 1 POLYESTER + 2 STEEL + 2 POLYAMIDE”
- Continental ContiTrac size P225/70R15 100S  
—Marked: “TREAD 4 PLIES: 2 POLYESTER + 2 STEEL”  
—Actual: “TREAD 5 PLIES: 2 POLYESTER + 2 STEEL + 1 POLYAMIDE”
- XL General Grabber UHP size 275/55R20 117V  
—Marked: “PLIES: TREAD: 2 POLYESTER + 2 STEEL + 2 POLYAMIDE SIDEWALL: 2 POLYESTER”  
—Actual: “PLIES: TREAD: 2 RAYON + 2 STEEL + 2 POLYAMIDE SIDEWALL: 2 RAYON”
- Continental ExtremeContact DWS size 285/30ZR20 99W  
—Marked: “PLIES: TREAD: 1 RAYON + 2 STEEL + 2 POLYAMIDE”  
—Actual: “PLIES: TREAD: 2 RAYON + 2 STEEL + 1 POLYAMIDE”
- Continental CrossContact LX20 size 245/55R19 103S  
—Marked: “PLIES: TREAD: 1 POLYESTER + 2 STEEL + 2 POLYAMIDE”  
—Actual: “PLIES: TREAD: 1 POLYESTER + 2 STEEL + 1 POLYAMIDE”
- XL Continental CrossContact LX20 size 285/45R22 114H  
—Marked: “PLIES: TREAD: 2 POLYESTER + 2 STEEL + 2 POLYAMIDE”  
—Actual: “PLIES: TREAD: 1 POLYESTER + 2 STEEL + 2 POLYAMIDE”
- General Altimax RT43 size 215/45R17 87V  
—Marked: “PLIES: TREAD: 2 POLYESTER + 2 STEEL + 1 POLYAMIDE”  
—Actual: “PLIES: TREAD: 2 POLYESTER + 2 STEEL + 2 POLYAMIDE”

IV. *Rule Text:* Paragraphs S5.5(e) and S5.5(f) of FMVSS No. 139 include the requirements relevant to this petition:

- Each tire must be marked on each sidewall with the information specified in paragraphs S5.5(a) through (d) and on one sidewall with the information specified in paragraphs S5.5(e) through (i) according to the phase-in schedule specified in paragraph S7.

- Must include the generic name of each cord material used in the plies (both sidewall and tread area) of the tire. S5.5(e)

- Must state the actual number of plies in the sidewall, and the actual number of plies in the tread area, if different. S5.5(f)

V. *Summary of CTA's Petition:* CTA 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, CTA submitted the following reasoning:

(a) The tires covered by this petition are labeled with incorrect information regarding the number of tread plies and in two cases, the incorrect and/or missing ply material. However, this mislabeling has no impact on the operational performance of these tires or on the safety of vehicles on which these tires are mounted. The subject tires meet or exceed all of the performance requirements specified by FMVSS No. 139.

(b) NHTSA has concluded in response to numerous other petitions that this type of noncompliance is inconsequential to safety.

(c) CTA cited three petitions<sup>1</sup> that NHTSA has previously granted and noted that on several occasions NHTSA has stated:

In the agency's judgment, the incorrect labeling of the tire construction information will have an inconsequential effect on motor vehicle safety because most consumers do not base tire purchases or vehicle operation parameters on the ply material in a tire.

(d) All tires covered by this petition meet or exceed the performance requirements of FMVSS No. 139, as well as the other labeling requirements of the standard.

(e) CTA is not aware of any crashes, injuries, customer complaints, or field reports associated with the mislabeling.

(f) CTA has quarantined all existing inventory of these tires that contain the noncompliant tire sidewall labeling.

(g) CTA has corrected the molds at the manufacturing plant, so no additional tires will be manufactured with the noncompliance.

<sup>1</sup> Cooper Tire & Rubber Company, 82 FR 17075 (April 7, 2017); Nitto Tire USA, Inc., 81FR 17764 (April 30, 2016); Hankook Tire America Corp., 79 FR 30688 (May 28, 2014); Bridgestone 78 FR 47049 (August 2, 2013).

CTA 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.

CTA's complete petition and all supporting documents are available by logging onto the Federal Docket Management System (FDMS) website at: <https://www.regulations.gov> and following the online search instructions to locate the docket number listed in the title of this notice.

#### NHTSA's Analysis

The agency agrees with CTA that the noncompliance is inconsequential to motor vehicle safety. NHTSA believes that one measure of inconsequentiality to motor vehicle safety, in this case, is that there is no effect of the noncompliance on the operational safety of vehicles on which these tires are mounted. The safety of people working in the tire retread, repair and recycling industries must also be considered and is a measure of inconsequentiality.

Although tire construction affects the strength and durability of tires, neither the agency nor the tire industry provides information relating tire strength and durability to the number of plies and types of ply cord material in the tread sidewall. Therefore, tire dealers and customers should consider the tire construction information along with other information such as the load capacity, maximum inflation pressure, and tread wear, temperature, and traction ratings, to assess performance capabilities of various tires. In the agency's judgement, the incorrect labeling of the tire construction information will have an inconsequential effect on motor vehicle safety because most consumers do not base tire purchases or vehicle operation parameters on the number of plies in a tire.

The agency also believes the noncompliance will have no measureable effect on the safety of the tire retread, repair, and recycling industries. The use of steel cord construction in the sidewall and tread is the primary safety concern of these industries. In this case, since the tire sidewalls are marked correctly for the number of steel plies, this potential safety concern does not exist.

#### NHTSA's Decision

In consideration of the foregoing, NHTSA finds that CTA has met its

burden of persuasion that the subject FMVSS No. 139 noncompliance in the affected tires is inconsequential to motor vehicle safety. Accordingly, CTA's petition is hereby granted and CTA 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 tires that CTA no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve equipment 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 CTA 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).

**Michael A. Cole,**

*Acting Director, Office of Vehicle Safety Compliance.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

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**SUMMARY:** The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning election involving the repeal of the bonding requirement.

**DATES:** Written comments should be received on or before September 28, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Election Involving the Repeal of the Bonding Requirement under § 42(j)(6).

*OMB Number:* 1545-2120.

*Revenue Procedure Number:* 2008-60.

*Abstract:* This revenue procedure affects taxpayers who are maintaining a surety bond or a Treasury Direct Account (TDA) to satisfy the low-income housing tax credit recapture exception in § 42(j)(6) of the Internal Revenue Code (the Code), as in effect on or before July 30, 2008. This revenue procedure provides the procedures for taxpayers to follow when making the election under section 3004(i)(2)(B)(ii) of the Housing Assistance Tax Act of 2008 (Pub. L. 110-289) (the Act) to no longer maintain a surety bond or a TDA to avoid recapture.

*Current Actions:* There are no changes to the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals and Households, Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 7,810.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 7,810.

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: July 23, 2018.

**Tuawana Pinkston,**

*Supervisory, Tax Analyst.*

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