

CFR 574.5 requires the date code portion of the tire identification number to be placed in the last or correct position. In Cooper's case, it is in the right-most position, however, the manufacture date code is upside down. Because the label is located on the tire sidewall, it is not likely to be misidentified. A reader will be able to read the date code, by spinning the tire, and therefore inverting the date code will allow it to easily be read.

As with the Cooper tires, the date code on the subject tires is located on the sidewall, is not likely to be misidentified, and a reader will be able to read and understand the date code. The subject tires otherwise meet the marking and performance requirements of FMVSS No. 139.

7. The labeling noncompliance at issue here is inconsequential to motor vehicle safety: the relevant information remains readily identifiable, the Agency has granted a similar petition in the past, the subject tires otherwise meet the marking and performance requirements of FMVSS No. 139, and Hankook is not aware of any complaints, claims or incidents related to the subject noncompliance.

Hankook concluded by expressing its 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 Hankook no longer controlled at the time it determined that the noncompliance existed. However, any decision on 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 Hankook 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

**Otto G. Matheke III,**  
*Director, Office of Vehicle Safety Compliance.*  
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## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

[Docket No. NHTSA-2017-0028, Notice 2]

#### Decision That Nonconforming Model Year 2014 Ferrari LaFerrari Passenger Cars Are Eligible for Importation

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

**ACTION:** Grant of petition.

**SUMMARY:** This document announces a decision by the National Highway Traffic Safety Administration that certain Model Year (MY) 2014 Ferrari LaFerrari passenger cars (PCs) that were not originally manufactured to comply with all applicable Federal Motor Vehicle Safety Standards (FMVSS) are eligible for importation into the United States because the 2014 model year vehicles are substantially similar to vehicles that were originally manufactured for importation into and offered for sale in the United States and certified to all applicable FMVSS (the U.S.-certified version of the 2014 Ferrari LaFerrari PCs) or are capable of being altered to comply with all applicable FMVSS.

**DATES:** This decision became effective on December 10, 2019.

**FOR FURTHER INFORMATION CONTACT:** Robert Mazurowski, Office of Vehicle Safety Compliance, NHTSA (202-366-1012).

#### SUPPLEMENTARY INFORMATION:

##### Background

Under 49 U.S.C. § 30141(a)(1)(A), a motor vehicle that was not originally manufactured to conform to all applicable FMVSS shall be refused admission into the United States unless 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.

Under 49 U.S.C. 30141(a)(1)(B), a motor vehicle that was not originally manufactured to conform to all applicable FMVSS shall be refused admission into the United States unless NHTSA has decided its safety features comply with, or are capable of being altered to comply with, all applicable FMVSS based on destructive test data or such other evidence that NHTSA decides to be adequate.

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**.

J.K. Technologies, LLC, (Registered Importer R-90-006), of Baltimore, Maryland, petitioned NHTSA to decide whether MY 2014 Ferrari LaFerrari PCs are eligible for importation into the United States. NHTSA published a notice of the petition on October 10, 2019 (84 FR 54727) to afford an opportunity for public comment. The reader is referred to the notice for a thorough description of the petition.

#### Comments

Two comments were submitted to this docket. The first comment stated "Luxury cars should not be afforded any other exceptions or privileges that non-luxury cars are". This statement is considered non-substantive as all vehicles are held to the same safety standards regardless of value. The second comment is a detailed analysis in support of granting the petition and echoing the petitioners reasonings.

#### NHTSA Conclusions

In its petition, J.K. Technologies noted that the original manufacturer, Ferrari, certified the MY 2014 Ferrari LaFerrari PCs to all applicable FMVSS and offered those vehicles for sale in the United States.

NHTSA has reviewed the petition and has concluded that the nonconforming versions of the MY 2014 Ferrari LaFerrari PCs described in the petition are substantially similar to the U.S.-certified versions of the MY 2014 Ferrari LaFerrari PCs and are capable of being readily altered to comply with all applicable FMVSS.

NHTSA has also determined that any RI who imports or modifies one of these vehicles must include in the statement of conformity and associated documents (referred to as a “conformity package”) it submits to NHTSA under 49 CFR 592.6(d) additional specific proof to confirm that the vehicle was manufactured to conform to, or was successfully altered to conform to, FMVSS No. 138, *Tire Pressure Monitoring Systems*, and FMVSS No. 208, *Occupant Protection*. This proof must include detailed descriptions of all modifications made to achieve conformity with those standards, including a detailed description of systems in place (if any) on the vehicle at the time it was delivered to the RI and a similarly detailed description of the systems in place after the vehicle is altered, including photographs of all required labeling. The description must also include parts assembly diagrams and associated part numbers for all components that were removed from or installed on the vehicle, a description of how any computer *programming* changes were completed, and a description of how compliance was verified after alterations were completed. Photographs (*e.g.*, monitor print screen captures) or report printouts, as practicable, must be submitted as proof that any computer reprogramming was carried out successfully.

In addition to the information specified above, each conformity package must also include evidence showing how the RI verified that any changes it made in loading or reprogramming vehicle software to achieve conformity with each separate FMVSS did not cause the vehicle to fall out of compliance with any other applicable FMVSS.

#### Decision

Accordingly, on the basis of the foregoing, NHTSA hereby decides that MY 2014 Ferrari LaFerrari PCs that were not originally manufactured to comply with all applicable FMVSS are substantially similar to 2014 Ferrari LaFerrari PCs manufactured for importation into and/or sale in the United States, and certified under 49 U.S.C. 30115, are capable of being altered to conform to all applicable FMVSS.

#### Vehicle Eligibility Number for Subject Vehicles

The importer of a vehicle admissible under any final decision must indicate on the form HS-7 accompanying entry the appropriate vehicle eligibility number indicating that the vehicle is

eligible for entry. VSP-609 is the vehicle eligibility number assigned to MY 2014 Ferrari LaFerrari PCs admissible under this notice of final decision.

**Authority:** (49 U.S.C. 30141(a)(1)(A), (a)(1)(B), and (b)(1); 49 CFR 593.7; delegation of authority at 49 CFR 1.95 and 501.8)

**Otto G. Matheke III,**  
Director, Office of Vehicle Safety Compliance.  
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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request Concerning Probable or Prospective Reserves Safe Harbor

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

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

**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 probable or prospective reserves safe harbor.

**DATES:** Written comments should be received on or before June 16, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Ronald J. Durbala, 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:* Probable or Prospective Reserves Safe Harbor.

*OMB Number:* 1545-1861.

*Revenue Procedure:* 2004-19.

*Abstract:* Revenue Procedure 2004-19 requires a taxpayer to file an election statement with the Service if the taxpayer wants to use the safe harbor to estimate the taxpayers' oil and gas properties' probable or prospective reserves for purposes of computing cost depletion under § 611 of the Internal Revenue Code.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

*Affected Public:* Business or other for-profit organization.

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 50 hours.

The following paragraph applies to all 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 if 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 13, 2020.

**Ronald J. Durbala,**  
*IRS Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request Concerning Depreciation and Amortization

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