

information the regulatory text intends to be conveyed.

JLG has additionally informed NHTSA that it has corrected the noncompliance so that all future production trailer Tire and Loading Information labels will comply with FMVSS No. 110.

In summation, JLG believes that the described noncompliance of the subject trailers is inconsequential to motor vehicle safety, and that its petition, to exempt JLG from providing recall notification of noncompliance as required by 49 U.S.C. 30118 and remedying the recall noncompliance as required by 49 U.S.C. 30120 should be granted.

#### *NHTSA'S Decision*

*NHTSA's Analysis:* NHTSA has reviewed JLG's analyses and justification for an inconsequential noncompliance determination for the affected 2940 utility trailers with incorrect wording on the Tire and Loading Information placard. Specifically, the required wording "The weight of the cargo should never exceed XXXX kg or XXXX lbs." is replaced with "Max. Load Capacity XXXX lbs." on a separate label placed in the vicinity of the Tire and Loading Information placard. The wording of these two labels as described below have an equivalent meaning and as such there is little to no risk to motor vehicle safety. The cargo capacity statement or "vehicle capacity weight" statement required by FMVSS No. 110 is defined as "the rated cargo and luggage load plus 68 kilograms times the vehicle's designated seating capacity." As these trailers do not carry passengers and therefore have no designated seating positions, the maximum load capacity for the trailer as specified on the JLG trailer label is functionally equivalent to the cargo capacity value that should be specified on the FMVSS No. 110 placard. There is no confusion for the trailer user as to the weight that can be carried on the trailer. In addition, the absence of the loading information in kilograms is not likely to be problematic for users of these trailers.

*NHTSA's Decision:* In consideration of the foregoing, NHTSA finds that JLG has met its burden of persuasion that the subject FMVSS No. 110 noncompliance in the affected vehicles is inconsequential to motor vehicle safety. Accordingly, JLG's petition is hereby granted and JLG 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 trailers that JLG no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve vehicle distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant trailers under their control after JLG 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 8582-CR

**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 8582-CR, Passive Activity Credit Limitations.

**DATES:** Written comments should be received on or before June 6, 2016 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 Allan Hopkins, 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:* Passive Activity Credit Limitations.

*OMB Number:* 1545-1034.

*Form Number:* 8582-CR.

*Abstract:* Under Internal Revenue Code section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed. Form 8582-CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the 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:* Individuals or households, business or other for-profit organizations, and farms.

*Estimated Number of Respondents:* 300,000.

*Estimated Time per Respondent:* 14 hr., 53 min.

*Estimated Total Annual Burden Hours:* 2,370,600.

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: March 30, 2016.

**Allan Hopkins,**

*Tax Analyst.*

[FR Doc. 2016-07822 Filed 4-5-16; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Tax Design Challenge; Requirements and Procedures; Correction

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice; correction.

**SUMMARY:** The Internal Revenue Service published a document in the **Federal Register** of March 22, 2016, concerning the Tax Design Challenge, a crowdsourcing competition, with cash prizes, that the IRS is hosting to begin reimagining the taxpayer experience of the future. The document omitted a requirement for participation.

**FOR FURTHER INFORMATION CONTACT:** Christopher Daggett, 503-330-6311 or Michael Lin, 202-317-6381.

#### Correction

In the **Federal Register** of March 22, 2016, in FR Doc. 2016-06432, on page 15414, in the first column, replace the eight numbered eligibility requirements with nine requirements, as follows:

- (1) Must register to participate in the Challenge under the rules promulgated by the Internal Revenue Service.
- (2) Must comply with all the requirements under this section.
- (3) Must be at least 18 years old at the time of submission.
- (4) In the case of a private entity, shall be incorporated in and maintain a primary place of business in the United States, and in the case of an individual, whether participating singly or in a group, shall be a citizen or permanent resident of the United States.
- (5) Shall not be a Federal entity or Federal employee acting within the scope of their employment.
- (6) Shall not be an employee of the Internal Revenue Service or the Mortgage Bankers Association (“the Cosponsor”).
- (7) Shall not be affiliated with any judge on the review panel. In the case of a private entity, this means that no judge currently serves as a director, officer, or employee of the entity. In the case of a private individual, the individual shall not have a close family or professional relationship with any judge.

(8) Federal grantees may not use Federal funds to develop Challenge applications unless consistent with the purpose of their grant award.

(9) Federal contractors may not use Federal funds from a contract to develop Challenge applications or to fund efforts in support of a Challenge submission.

Dated: April 1, 2016.

**Martin V. Franks,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2016-07858 Filed 4-5-16; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

### Solicitation of Nominations for Appointment to the Advisory Committee on Cemeteries and Memorials

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA), National Cemetery Administration (NCA), is seeking nominations of qualified candidates to be considered for appointment as a member of the Advisory Committee on Cemeteries and Memorials (herein-after in this section referred to as “the Committee”). The Committee was established pursuant to 38 U.S.C. 2401 to advise the Secretary of VA with respect to the administration of VA national cemeteries, soldiers’ lots and plots, which are the responsibility of the Secretary, the erection of appropriate memorials and the adequacy of Federal burial benefits.

**DATES:** Nominations of qualified candidates are being sought to fill upcoming vacancies on the Committee. Nominations for membership on the Committee must be received no later than 5:00 p.m. EST on May 31, 2016.

**ADDRESSES:** All nominations should be mailed to National Cemetery Administration, Department of Veterans Affairs, 810 Vermont Avenue NW. (43A2), Washington, DC 20420, or faxed to (202) 632-7910.

**FOR FURTHER INFORMATION CONTACT:** Mr. Michael Nacincik, National Cemetery Administration, Department of Veterans Affairs, 810 Vermont Avenue NW. (43A2), Washington, DC 20420, telephone (202) 632-8013. A copy of Committee charter and list of the current membership can be obtained by contacting Mr. Nacincik or by accessing the Web site managed by NCA at: [http://www.cem.va.gov/cem/about/advisory\\_committee.asp](http://www.cem.va.gov/cem/about/advisory_committee.asp).

**SUPPLEMENTARY INFORMATION:** The Advisory Committee on Cemeteries and Memorials (ACCM) was established pursuant to 38 U.S.C. 2401 to advise the Secretary of VA with respect to the administration of VA national cemeteries, soldiers’ lots and plots, which are the responsibility of the Secretary, the erection of appropriate memorials and the adequacy of Federal burial benefits. The Committee responsibilities include:

(1) Advising the Secretary on VA’s administration of burial benefits and the selection of cemetery sites, the erection of appropriate memorials, and the adequacy of Federal burial benefits;

(2) Providing to the Secretary and Congress periodic reports outlining recommendations, concerns, and observations on VA’s delivery of these benefits and services to Veterans;

(3) Meeting with VA officials, Veteran Service Organizations, and other stakeholders to assess the Department’s efforts in providing burial benefits and outreach on these benefits to Veterans and their dependents;

(4) Undertaking assignments to conduct research and assess existing burial and memorial programs; to examine potential revisions or expansion of burial and memorial programs and services; and to provide advice and recommendations to the Secretary based on this research.

NCA is requesting nominations for upcoming vacancies on the Committee. The Committee is composed of up to twelve members and several ex-officio members.

The members of the Committee are appointed by the Secretary of Veteran Affairs from the general public, including but not limited to:

- (1) Veterans or other individuals who are recognized authorities in fields pertinent to the needs of Veterans;
- (2) Veterans who have experience in a military theater of operations;
- (3) Recently separated service members;
- (4) Officials from Government, non-Government organizations (NGOs) and industry partners in the provision of memorial benefits and services, and outreach information to VA beneficiaries.

The Secretary shall determine the number, terms of service, and pay and allowances of members of the Committee appointed by the Secretary, except that a term of service of any such member may not exceed three years. The Secretary may reappoint any such member for additional terms of service.

To the extent possible, the Secretary seeks members who have diverse professional and personal qualifications,