

be] perceived to be steady burning.”⁷ LED integral beam headlamp systems can meet this requirement.

NHTSA also wants to express appreciation to the Petitioner for bringing to its attention health concerns that the Petitioner associates with LED headlamps. NHTSA takes these concerns seriously. NHTSA, as an agency focused on automotive safety, also recognizes the expertise of its sister agencies that are health-focused, such as the FDA.

NHTSA wants to be clear that its decision in connection with these petitions is intended to address integral beam headlamps that use LED lighting technology and does not address other headlamp types like replaceable bulb headlamps or sealed beam headlamps. FMVSS No. 108 specifies performance requirements for headlamp systems. The most common types of headlamp systems are integral beam (S10.14) and replaceable bulb (S10.15, S11) systems. The standard does not mandate a light source type for integral beam headlamps, so, as we explained above, LED light sources are permitted in an integral beam headlamp,⁸ provided that the headlamp complies with the performance requirements set out in FMVSS No. 108. LED light sources are not, however, permitted in a replaceable bulb headlamp. For replaceable bulb headlamps, S11 of the standard requires that “[e]ach replaceable light source must be designed to conform to the dimensions and electrical specifications furnished with respect to it pursuant to part 564 of this chapter[.]”⁹ Part 564 requires that replaceable bulb manufacturers submit to NHTSA various design specifications of the bulb. This design information is then placed in a publicly-available docket to facilitate the manufacture and use of those light sources. The design information that must be submitted is set out in part 564 and includes information regarding the filament or discharge arc and the filament capsule.

⁷ Koito Manufacturing Co., Ltd.—Kiminori Hyodo, November 5, 2005: <https://www.nhtsa.gov/interpretations/koito2followup>.

⁸ FMVSS No. 108, S4 defines integral beam headlamps as “a headlamp (other than a standardized sealed beam headlamp designed to conform to paragraph S10.13 or a replaceable bulb headlamp designed to conform to paragraph S10.15) comprising an integral and indivisible optical assembly including lens, reflector, and light source, except that a headlamp conforming to paragraph S10.18.8 or paragraph S10.18.9 may have a lens designed to be replaceable.”

⁹ See also Letter from John Womack, Acting Chief Counsel, NHTSA, to Nancy Tavarez, Beatrix Industries (Aug. 30, 1995), available at <https://www.nhtsa.gov/interpretations/11118> (clarifying application of part 564 to replaceable headlamp bulbs).

Because an LED light source lacks these components, an LED light source may not be submitted for inclusion in the Part 564 docket; and, because it cannot be submitted to the part 564 docket, a replaceable bulb headlamp may not use an LED replaceable light source.

VII. NHTSA’s Decision

In consideration of the foregoing, NHTSA does not believe that a formal investigation is warranted, and NHTSA has decided to deny Soft Lights Foundation’s petitions for non-compliance orders on the subject vehicles. After full consideration of appropriate factors, Soft Lights Foundation’s petitions are denied.

(Authority: 49 U.S.C. 30162(d); delegation of authority at 49 CFR 1.95 and 49 CFR 501.8)

Anne L. Collins,

Associate Administrator for Enforcement.

[FR Doc. 2022–26658 Filed 12–7–22; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Interest Charge on DISC-Related Deferred Tax Liability

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 interest charges on domestic international sales corporation related deferred tax liabilities.

DATES: Written comments should be received on or before February 6, 2023 to be assured of consideration

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB control number 1545–0939 or Interest Charge on DISC-Related Deferred Tax Liability.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Kerry Dennis at (202) 317–5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue

NW, Washington DC 20224, or through the internet, at Kerry.L.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Interest Charge on DISC-Related Deferred Tax Liability.

OMB Number: 1545–0939.

Form Number: 8404.

Abstract: Shareholders of Interest Charge Domestic International Sales Corporations (IC–DISCs) use Form 8404 to figure and report an interest charge on their DISC-related deferred tax liability. The interest charge is required by Internal Revenue Code section 995(f). IRS uses Form 8404 to determine whether the shareholder has correctly figured and paid the interest charge on a timely basis.

Current Actions: There is no change to the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals or households.

Estimated Number of Respondents: 2,000.

Estimated Time per Respondent: 7 hours, 47 minutes.

Estimated Total Annual Burden Hours: 15,580 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: December 5, 2022.

Kerry L. Dennis,
Tax Analyst.

[FR Doc. 2022-26715 Filed 12-7-22; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Request for Nominations; Electronic Tax Administration Advisory Committee

AGENCY: Internal Revenue Service, Department of the Treasury.

ACTION: Request for nominations.

SUMMARY: The Internal Revenue Service (IRS) is requesting applications from individuals with experience in such areas as state tax administration, cybersecurity and information security, tax software development, tax preparation, payroll and tax financial product processing, systems management and improvement, implementation of customer service initiatives, public administration, and consumer advocacy to be considered for selection as members of the Electronic Tax Administration Advisory Committee (ETAAC).

DATES: Written nominations must be received on or before January 31, 2023.

ADDRESSES: Applications may be submitted via fax to 855-811-8020 or via email to PublicLiaison@irs.gov. Application packages are available on the IRS website at <https://www.irs.gov/etaac>. Application packages may also be requested by telephone from National Public Liaison, 202-317-4299 (not a toll-free number).

FOR FURTHER INFORMATION CONTACT: Alec Johnston at (202) 317-4299, or send an email to publicliaison@irs.gov.

SUPPLEMENTARY INFORMATION: The IRS strongly encourages representatives from consumer groups with an interest in tax issues to apply.

Nominations should describe and document the proposed member's qualifications for ETAAC membership, including the applicant's knowledge of regulations and the applicant's past or current affiliations and involvement with the particular tax segment or segments of the community that the applicant wishes to represent on the committee. Applications will be accepted for current vacancies from qualified individuals and from

professional and public interest groups that wish to have representation on ETAAC. Submissions must include an application and resume.

ETAAC provides continuing input into the development and implementation of the IRS organizational strategy for electronic tax administration. The ETAAC provides an organized public forum for discussion of electronic tax administration issues—such as prevention of identity theft-related refund fraud—in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members work closely with the Security Summit, a joint effort of the IRS, state tax administrators and the nation's tax industry, to fight identity theft and refund fraud. ETAAC members convey the public's perceptions of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs and procedures, and suggest improvements.

This is a volunteer position. Members will serve three-year terms on the ETAAC to allow for a rotation in membership and ensure different perspectives are represented. Travel expenses within government guidelines will be reimbursed. In accordance with Department of Treasury Directive 21-03, a clearance process including fingerprints, annual tax checks, a Federal Bureau of Investigation criminal check and a practitioner check with the Office of Professional Responsibility will be conducted.

The establishment and operation of the Electronic Tax Administration Advisory Committee (ETAAC) is required by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98), Title II, Section 2001(b)(2). ETAAC follows a charter in accordance with the provisions of the Federal Advisory Committee Act (FACA), 5 U.S.C., app. 2. The ETAAC provides continued input into the development and implementation of the IRS's strategy for electronic tax administration. The ETAAC will research, analyze, consider, and make recommendations on a wide range of electronic tax administration issues and will provide input into the development of the strategic plan for electronic tax administration. Members will provide an annual report to Congress by June 30.

Applicants must complete the application form, which includes describing and documenting the applicant's qualifications for ETAAC membership. Applicants must submit a short one or two-page statement

including recent examples of specific skills and qualifications as they relate to: cybersecurity and information security, tax software development, tax preparation, payroll and tax financial product processing, systems management and improvement, implementation of customer service initiatives, consumer advocacy and public administration. Examples of critical thinking, strategic planning and oral and written communication are desirable.

An acknowledgement of receipt will be sent to all applicants.

Equal opportunity practices will be followed in all appointments to the ETAAC in accordance with Department of Treasury and IRS policies. The IRS has a special interest in assuring that women and men, members of all races and national origins, and individuals with disabilities have an opportunity to serve on advisory committees. Therefore, IRS extends particular encouragement to nominations from such appropriately qualified individuals.

Dated: December 5, 2022.

John A. Lipold,
Designated Federal Official.

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BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Loan Guaranty: Assistance to Eligible Individuals in Acquiring Specially Adapted Housing; Cost-of-Construction Index

AGENCY: Department of Veterans Affairs.
ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA) announces that the aggregate amounts of assistance available under the Specially Adapted Housing (SAH) grant program will increase by 8.09% for fiscal year (FY) 2023.

DATES: The increases in the aggregate amounts outlined in this notice are effective as of October 1, 2022.

FOR FURTHER INFORMATION CONTACT: Terry Rouch, Assistant Director for Loan Policy and Valuation, Loan Guaranty Service, Veterans Benefits Administration, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, 202-632-8862. (This is not a toll-free number.)

SUPPLEMENTARY INFORMATION: In accordance with 38 U.S.C. 2102(e), 38 U.S.C. 2102A(b)(2), 38 U.S.C. 2102B(b)(2) and 38 CFR 36.4411, the