

corrected the error in the printing software on November 5, 2021.

According to Mercedes-Benz, the incorrect tire size designation on the vehicle placard “would have no effect on vehicle safety or operation.” In the event that a consumer purchased a spare tire with the tire size indicated on the vehicle placard, Mercedes-Benz says that the “tire would meet all loading and performance requirements for a temporary use spare tire.” Mercedes-Benz claims that “the tire specified on the incorrect placard could be substituted for the original spare tire without any adverse safety consequences.” Mercedes-Benz explains that the misprinted tire size and the spare tire equipped with the subject vehicles “both would enable the vehicles to be operated within specified performance and loading limits.” Specifically, Mercedes-Benz says that “either spare tire is rated to carry loads greater than 1,599 lbs. (for each tire) necessary to prevent overloading” of the subject vehicles and the recommended inflation pressure is the same for both tires, “so there is no risk that the placard would cause a customer to under- or over-inflate either tire.”

Mercedes-Benz claims that the noncompliance is inconsequential to motor vehicle safety because the spare tire would only be used “for a short period of time” and only until the series tire can be replaced, after which the spare tire would be put back in the vehicle for future use. Mercedes-Benz adds that the owner’s manual includes warnings that “clearly advise the vehicle owner that a spare tire should only be used for a very short time and at speeds of less than 50 mph.”

Furthermore, Mercedes-Benz says replacing the spare tire based on the incorrect size would require the spare tire and rim to be replaced while “ignoring the correct size plainly displayed on the very tire being replaced.”

Although the tire information placard was misprinted, Mercedes-Benz says the subject vehicles are equipped with the correct size spare tire, and the spare tire is labeled with the correct tire size. Mercedes-Benz states that if a consumer used the misprinted tire information to replace the original spare tire, “the tire would not fit the original rim,” therefore, Mercedes-Benz believes the correct tire size of the original spare would be immediately identified.

Mercedes-Benz believes NHTSA’s prior decisions on inconsequentiality petitions support the granting of the subject petition. Mercedes-Benz refers to the following decisions of inconsequential noncompliance:

- Chrysler Group, LLC, Grant of Petition for Decision of Inconsequential Noncompliance, 78 FR 38443 (June 26, 2013),
- BMW of North America, LLC, Grant of Petition for Decision of Inconsequential Noncompliance, 84 FR 26505 (June 6, 2019)
- General Motors, LLC Grant of Petition for Decision of Inconsequential Noncompliance, 84 FR 25117 (May 30, 2019)
- BMW of North America, LLC, Grant of Petition for Decision of Inconsequential Noncompliance, 81 FR 62970 (September 13, 2016)
- BMW of North America, LLC, Grant of Petition for Decision of Inconsequential Noncompliance, 78 FR 76408 (December 17, 2013)

Mercedes-Benz concludes by stating its belief that the subject noncompliance is inconsequential as it relates to motor vehicle safety and 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 vehicles that Mercedes-Benz no longer controlled at the time it determined that the noncompliance existed. However, any decision on 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 vehicles under their control after Mercedes-Benz 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.*

[FR Doc. 2023–03403 Filed 2–16–23; 8:45 am]

**BILLING CODE 4910–59–P**

**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.

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Election to Treat Trust as Part of an Estate.

**DATES:** Written comments should be received on or before April 18, 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](mailto:pra.comments@irs.gov).

Include “OMB Number 1545–1578–Election to Treat Trust as Part of an Estate” in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202)317–5753, or at Internal Revenue Service, Room 6526, 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:* Election to Treat Trust as Part of an Estate.

*OMB Number:* 1545–1578.

*Regulation Project Number:* TD 9032.

*Abstract:* This regulation describes the procedures and requirements for making an election to have certain revocable trusts treated and taxed as part of an estate. The Taxpayer Relief Act of 1997 added section 646 to the Internal Revenue Code to permit the election.

*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 or households.

*Estimated Number of Respondents:* 10,000.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours: 5,000.*

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. Comments will be 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 has 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 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: February 14, 2023.

**Martha R. Brinson,**  
*Tax Analyst.*

[FR Doc. 2023-03382 Filed 2-16-23; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 14242 and 14242(SP)

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

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

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Reporting Abusive Tax Promotions or Preparers and Informe las Presuntas

Promociones de Planes Abusivos Tributarios o de Preparadores.

**DATES:** Written comments should be received on or before April 18, 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](mailto:pra.comments@irs.gov). Include "OMB Number 1545-2219—Reporting Abusive Tax Promotions or Preparers and Informe las Presuntas Promociones de Planes Abusivos Tributarios o de Preparadores" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room 6526, 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:* Reporting Abusive Tax Promotions or Preparers.

*OMB Number:* 1545-2219.

*Form Numbers:* 14242 and 14242(SP).

*Abstract:* Form 14242 and Form 14242(SP) are used to document the information necessary to report an abusive tax avoidance scheme. Form 14242 (SP) is the Spanish version of Form 14242. Respondents can be individuals, businesses and tax return preparers.

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

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

*Affected Public:* Individuals or Households, Farms, Businesses and other for-profit or not-for-profit organizations.

*Estimated Number of Respondents:* 460.

*Estimated Time per Respondent:* 10 minutes.

*Estimated Total Annual Burden Hours:* 77 hours.

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. Comments will be 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 has 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 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: February 14, 2023.

**Martha R. Brinson,**  
*Tax Analyst.*

[FR Doc. 2023-03383 Filed 2-16-23; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8703

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

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

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Annual Certification of a Residential Rental Project.

**DATES:** Written comments should be received on or before April 18, 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](mailto:pra.comments@irs.gov). Include "OMB Number 1545-1038—Annual Certification of a Residential Rental Project" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or