

Code, no credit is allowed under section 45W with respect to any vehicle for which a credit was allowed under section 30D.

(b) *Limitation based on modified adjusted gross income*—(1) *In general.*

No credit is allowed under section 30D(a) for any taxable year if—

(i) The lesser of—

(A) The modified adjusted gross income of the taxpayer for such taxable year, or

(B) The modified adjusted gross income of the taxpayer for the preceding taxable year, exceeds

(ii) The threshold amount.

(2) *Threshold amount.* For purposes of paragraph (b)(1) of this section, the threshold amount applies to individual taxpayers based on the return filing status for the taxable year, as set forth in paragraphs (b)(2)(i) through (iii) of this section.

(i) In the case of a joint return or a surviving spouse (as defined in section 2(a) of the Code), the threshold amount is \$300,000,

(ii) In the case of a head of household (as defined in section 2(b) of the Code), the threshold amount is \$225,000.

(iii) In the case of a taxpayer not described in paragraph (b)(2)(i) or (ii) of this section, the threshold amount is \$150,000.

(3) *Modified adjusted gross income.* For purposes of section 30D(f)(10) and this paragraph (b), the term *modified adjusted gross income* means adjusted gross income (as defined in section 62 of the Code) increased by any amount excluded from gross income under section 911, 931, or 933 of the Code.

(4) *Special rule for change in filing status.* If the taxpayer's filing status for the taxable year differs from the taxpayer's filing status in the preceding taxable year, the taxpayer satisfies the limitation described in paragraph (b)(1) of this section if the taxpayer's modified AGI does not exceed the threshold amount in either year based on the applicable filing status for that taxable year.

(5) *Application to taxpayers other than individuals*—(i) *In general.* Except as provided in paragraph (b)(4)(ii) of this section, the modified adjusted gross income limitation of this paragraph (b) does not apply in the case of a new clean vehicle placed in service by a corporation or other taxpayer that is not an individual for whom adjusted gross income is computed under section 62.

(ii) *Application to passthrough entities.* In the case of a new clean vehicle placed in service by a partnership or S corporation, where the section 30D credit is claimed by individuals who are direct or indirect

partners of that partnership or shareholders of that S corporation, the modified adjusted gross income limitation of this paragraph (b) will apply to those partners or shareholders.

(c) *Multiple owners and passthrough entity ownership of a single vehicle*—(1) *In general.* Except as provided in paragraph (c)(2) of this section, the amount of the section 30D credit attributable to a new clean vehicle may be claimed on only one tax return. In the event a new clean vehicle is placed in service by multiple owners, no allocation or proration of the section 30D credit is available.

(2) *Passthrough entities.* In the case of a new clean vehicle placed in service by a partnership or S corporation, while the partnership or S corporation is the vehicle owner, the section 30D credit is allocated among the partners of the partnership under § 1.704-1(b)(4)(ii) or among the shareholders of the S corporation under sections 1366(a) and 1377(a) of the Code and claimed on the tax returns of the ultimate partners' or of the S corporation shareholder(s).

(3) *Seller reporting*—(i) *In general.* The name and taxpayer identification number of the vehicle owner claiming the section 30D credit must be listed on the seller's report pursuant to section 30D(d)(1)(H). The credit will be allowed only on the tax return of the owner listed in the seller's report.

(ii) *Passthrough entities.* In the case of a new clean vehicle placed in service by a partnership or S corporation, the name and tax identification number of the partnership or S corporation that placed the new clean vehicle in service must be listed on the seller's report pursuant to section 30D(d)(1)(H).

(4) *Example.* A married couple jointly purchases and places in service a new clean vehicle that qualifies for the section 30D credit and puts both of their names on the title. When the couple prepares to file their Federal income tax return, they choose to file using the married filing separately filing status. The section 30D credit may only be claimed by one of the spouses on that spouse's tax return, and the other spouse may not claim any amount of the section 30D credit with respect to that new clean vehicle. The spouse that claims the section 30D credit must be the same spouse listed on the seller report received pursuant to section 30D(d)(1)(H).

(d) *Severability.* The provisions of this section are separate and severable from one another. If any provision of this section is stayed or determined to be invalid, it is the agencies' intention that the remaining provisions shall continue in effect.

(e) *Applicability date.* This section applies to new clean vehicles placed in service after [DATE OF PUBLICATION OF FINAL RULE].

Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2023-06822 Filed 3-31-23; 8:45 am]

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POSTAL SERVICE™

39 CFR Part 20

International Mailing Services: Proposed Price Changes

AGENCY: Postal Service™.

ACTION: Proposed rule; request for comments.

SUMMARY: The Postal Service proposes to revise *Mailing Standards of the United States Postal Service*, International Mail Manual (IMM®), to reflect changes coincident with the recently announced mailing services price adjustments.

DATES: We must receive your comments on or before May 17, 2023.

ADDRESSES: Mail or deliver comments to the manager, Product Classification, U.S. Postal Service®, 475 L'Enfant Plaza SW, RM 4446, Washington, DC 20260-5015. You may inspect and photocopy all written comments at USPS® Headquarters Library, 475 L'Enfant Plaza SW, 11th Floor N, Washington DC by appointment only between the hours of 9 a.m. and 4 p.m., Monday through Friday by calling 1-202-268-2906 in advance. Email comments, containing the name and address of the commenter, to: PCFederalRegister@usps.gov, with a subject line of "July 9, 2023, International Mailing Services Proposed Price Changes." Faxed comments are not accepted. All submitted comments and attachments are part of the public record and subject to disclosure. Do not enclose any material in your comments that you consider to be confidential or inappropriate for public disclosure.

FOR FURTHER INFORMATION CONTACT: Dale Kennedy at 202-268-6592 or Kathy Frigo at 202-268-4178.

SUPPLEMENTARY INFORMATION:

International Price and Service Adjustments

On April 10, 2023, the Postal Service filed a notice of mailing services price adjustments with the Postal Regulatory Commission (PRC), effective on July 9, 2023. The Postal Service proposes to revise Notice 123, *Price List*, available on Postal Explorer® at <https://>

pe.usps.com, to reflect these new price changes. The new prices are or will be available under Docket Number R–2023–2 on the Postal Regulatory Commission’s website at www.prc.gov.

This proposed rule describes the price changes for the following market dominant international services:

- First-Class Mail International (FCMI) service
- International extra services and fees

First-Class Mail International

The Postal Service plans to increase prices for single-piece FCMI postcards, letters, and flats by approximately 3.6%.

The proposed price for a single-piece postcard will increase to \$1.50 worldwide. The First-Class Mail International letter nonmachinable surcharge will remain at \$0.40. The proposed FCMI single-piece letter and flat prices will be as follows:

LETTERS

Weight not over (oz.)	Price groups			
	1	2	3–5	6–9
1	\$1.50	\$1.50	\$1.50	\$1.50
2	1.50	2.27	2.80	2.60
3	2.15	3.00	4.10	3.69
3.5	2.75	3.76	5.40	4.78

FLATS

Weight not over (oz.)	Price groups			
	1	2	3–5	6–9
1	\$3.00	\$3.00	\$3.00	\$3.00
2	3.29	3.90	4.23	4.17
3	3.57	4.78	5.45	5.33
4	3.82	5.67	6.71	6.49
5	4.10	6.56	7.93	7.65
6	4.37	7.44	9.16	8.82
7	4.65	8.34	10.39	9.97
8	4.92	9.22	11.61	11.13
12	6.29	11.13	14.08	13.54
15.994	7.65	13.05	16.54	15.93

International Extra Services and Fees

The Postal Service plans to increase prices for certain market dominant international extra services including:

- Certificate of Mailing
- Registered Mail™.
- Return Receipt
- Customs Clearance and Delivery Fee
- International Business Reply™ Mail Service

CERTIFICATE OF MAILING

	Fee
Individual pieces:	
Individual article (PS Form 3817)	\$1.95
Duplicate copy of PS Form 3817 or PS Form 3665 (per page)	1.95
Firm mailing sheet (PS Form 3665), per piece (minimum 3) First-Class Mail International only	0.57
Bulk quantities:	
For first 1,000 pieces (or fraction thereof)	\$10.90
Each additional 1,000 pieces (or fraction thereof)	1.40
Duplicate copy of PS Form 3606	1.95

Registered Mail

Fee: \$20.25.

Return Receipt

Fee: \$5.65.

Customs Clearance and Delivery

Fee: per piece \$8.30.

International Business Reply Service

Fee: Cards \$2.10; Envelopes up to 2 ounces \$2.65.

Following the completion of Docket No. R2023–2, the Postal Service will

adjust the prices for products and services covered by the International Mail Manual. These prices will be on Postal Explorer at pe.usps.com.

Accordingly, although exempt from the notice and comment requirements of the Administrative Procedure Act (5 U.S.C. 553(b), (c)) regarding proposed rulemaking by 39 U.S.C. 410(a), the Postal Service invites public comment on the following proposed changes to *Mailing Standards of the United States Postal Service*, International Mail Manual (IMM®), set out in this

SUPPLEMENTARY INFORMATION section, which is incorporated by reference in the *Code of Federal Regulations* in accordance with 39 CFR 20.1, and to associated changes to Notice 123, *Price List*.

The Postal Service will publish an appropriate update to Notice 123, *Price List* of the IMM, to reflect these changes following the completion of the notice and comment period for this proposed rule. The Postal Service annually

publishes an amendment to 39 CFR part 20 to finalize updates to the IMM.

Tram T. Pham,

Attorney, Ethics and Legal Compliance.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 1036, 1037, 1054, 1065, and 1074

[EPA-HQ-OAR-2022-0985; FRL-10827-01-OAR]

Public Hearing for Greenhouse Gas Emissions Standards for Heavy-Duty Vehicles—Phase 3

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notification of public hearing.

SUMMARY: The Environmental Protection Agency (EPA) is announcing a two-day virtual public hearing to be held May 2 and May 3, 2023, on its proposal titled “Greenhouse Gas Emissions Standards for Heavy-Duty Vehicles—Phase 3,” which was signed by Administrator Regan on April 11, 2023. An additional session may be held on May 4, 2023, if necessary to accommodate the number of testifiers that sign up to testify. In its proposal, EPA is proposing to promulgate new Greenhouse Gas (GHG) standards for heavy-duty highway vehicles starting in model year (MY) 2028 through MY 2032 and to revise certain GHG standards for MY 2027 that were established previously under EPA’s Greenhouse Gas Emissions and Fuel Efficiency Standards for Medium- and Heavy-Duty Engines and Vehicles—Phase 2 rule. Finally, as part of this action, EPA is proposing to revise its regulations addressing preemption of state regulation of locomotives.

DATES: EPA will hold a virtual public hearing on May 2 and May 3, 2023. An additional session may be held on May 4, 2023, if necessary to accommodate the number of testifiers that sign-up to testify. Please refer to the

SUPPLEMENTARY INFORMATION section of this document for additional information on the proposal, the public hearing, and registration. See EPA’s heavy-duty GHG website at <https://www.epa.gov/regulations-emissions-vehicles-and-engines/proposed-rule-greenhouse-gas-emissions-standards-heavy> for any updates to the scheduled hearing as EPA does not intend to publish a document in the **Federal Register** announcing updates.

ADDRESSES: The virtual public hearing will be held on May 2 and May 3, 2023. All hearing attendees (including those who do not intend to provide testimony) should notify EPA of their intent to attend or speak at the hearing by preregistering by April 26, 2023, preferably by email to EPA-HD-Hearings@epa.gov, or by contacting the contact person listed under **FOR FURTHER INFORMATION CONTACT** below. Additional information regarding the hearing appears below under **SUPPLEMENTARY INFORMATION**.

FOR FURTHER INFORMATION CONTACT:

Amy Kopin, Office of Transportation and Air Quality, Assessment and Standards Division (ASD), Environmental Protection Agency, 2000 Traverwood Drive, Ann Arbor, MI 48105; telephone number: (734) 214-4173; email address: EPA-HD-Hearings@epa.gov.

SUPPLEMENTARY INFORMATION: Under its Clean Air Act section 202 authority, EPA is proposing new, more stringent GHG emissions standards for heavy-duty vehicles. Specifically, EPA is proposing new GHG standards for heavy-duty highway vehicles starting in MY 2028 through MY 2032 and to revise certain GHG standards for MY 2027 that were established previously under EPA’s Greenhouse Gas Emissions and Fuel Efficiency Standards for Medium- and Heavy-Duty Engines and Vehicles—Phase 2 rule (“HD GHG Phase 2”). EPA is also proposing to update discrete elements of the Averaging Banking and Trading program, including a proposal to eliminate the last model year of the HD GHG Phase 2 advanced technology incentive program for certain types of electric highway heavy-duty vehicles. EPA is proposing to add warranty requirements for batteries and other components of zero-emission vehicles and to require customer-facing battery state-of-health monitors for plug-in hybrid and battery electric vehicles. EPA is also proposing additional revisions and clarifying and editorial amendments to certain highway heavy-duty vehicle provisions of 40 CFR part 1037 and certain test procedures for heavy-duty engines in 40 CFR parts 1036 and 1065. Finally, as part of this action, EPA is proposing to revise its regulations addressing preemption of state regulation of locomotives.

The “Greenhouse Gas Emissions Standards for Heavy-Duty Vehicles—Phase 3” proposed rule was signed on April 11, 2023 and will be published in the **Federal Register**. The pre-publication version is available at <https://www.epa.gov/regulations-emissions-vehicles-and-engines/>

proposed-rule-greenhouse-gas-emissions-standards-heavy.

EPA is hosting a separate hearing for the “Multi-Pollutant Emissions Standards for Model Years 2027 and Later Light-Duty and Medium-Duty Vehicles” (LMDV) proposed rule that was signed on April 11, 2023. For more information on the LMDV rule and how to attend the LMDV hearing visit the light-duty vehicle GHG rule website at <https://www.epa.gov/regulations-emissions-vehicles-and-engines/proposed-rule-multi-pollutant-emissions-standards-model>.

Participation in Virtual Public Hearing

To register to speak at the virtual hearing or attend the hearing (including those who do not intend to provide testimony) please notify EPA by April 26, 2023, preferably by email to EPA-HD-Hearings@epa.gov, or by contacting the contact person listed under **FOR FURTHER INFORMATION CONTACT**. While preregistration by April 26, 2023, is preferred, registration will be open through the last day of the hearing. However, we request that you register by April 26, 2023, if you are requesting special accommodations and describe your needs. To the extent possible, EPA will work to accommodate requests to register or testify received after April 26, 2023, although EPA may not be able to arrange special accommodations without advanced notice. Instructions and a link to join the hearing will be provided via email to all participants that register.

Each speaker will have a maximum of three minutes to provide oral testimony. EPA may ask clarifying questions during the oral presentations but will not respond to the presentations at that time. EPA recommends submitting the text of your oral comments as written comments to the rulemaking docket for this action (Docket ID EPA-HQ-OAR-2022-0985); please clearly mark your submittal as hearing testimony. Written statements and supporting information submitted during the comment period will be considered with the same weight as oral comments and supporting information presented at the public hearing.

The testimony provided will be transcribed and included as a part of the record in the docket for this rulemaking. Additional written comments may be submitted to the rulemaking docket, which may be accessed via www.regulations.gov. Do not include, either in testimony or written comments submitted directly to the docket, any information you consider to be sensitive information, including but not limited to Confidential Business Information