

2. Response to the Arguments From Nissan

Paragraph S6.2 of FMVSS No. 205 requires a prime glazing manufacturer to mark its glazing with a manufacturer's code mark that NHTSA assigns to the manufacturer.

Nissan pointed out that many of the subject 1,934 windshield glass components that may contain an incorrect manufacturer's code mark are located in non-U.S. markets. As previously stated, NHTSA does not consider arguments that the noncompliance involves only a small number of items of motor vehicle equipment when determining whether the noncompliance is inconsequential to motor vehicle safety. Instead, NHTSA considers the consequences of the noncompliance and how that may impact a consumer exposed to it. For purposes of this petition, NHTSA considered whether the noncompliance impacted the functional safety of the impacted windshield and also whether the noncompliance would impact any potential future recalls.

First, as part of NHTSA's consideration of Nissan's petition, NHTSA reviewed information submitted by Nissan in support of its statements that the subject windshields met all of the applicable performance requirements specified in FMVSS No. 205. Based on its review of the test data submitted by Nissan, NHTSA believes that Nissan's certifications of the safety performance of the subject windshields were made based on reasonable bases. Accordingly, NHTSA has no reason to believe that the windshields are otherwise noncompliant with the performance requirements in FMVSS No. 205.

Second, NHTSA considered whether the noncompliance could impact the efficiency of a recall if the affected windshields were subject to one. Based on the information presented, NHTSA believes that if the affected windshields were subject to a future recall, Nissan or consumers would be able to identify the affected windshields in order to have the recall completed. This is because, while the marking does not identify the fabricating manufacturer, it does identify the parent company and the correct model number and would, therefore, be traceable to an entity who would accept responsibility for conducting a recall. Based on the foregoing reasons, NHTSA does not believe the noncompliance poses a consequential risk to motor vehicle safety.

NHTSA also requested that Nissan provide information about what Nissan,

Central Glass Co., Ltd., and Japan Tempered & Laminated Glass Co., Ltd. (JTLG) are doing to ensure this type of noncompliance does not happen again. Nissan responded that Central Glass Co. has informed Nissan that in the time since this issue took place, change management policies have been implemented, with all new changes to products now being reviewed by the Central Glass HQ quality assurance department for approval. Additionally, JTLG also reviewed U.S. certification and marking requirements and made updates to their own processes, where appropriate, to ensure future compliance. Nissan states that any future manufacturing process changes would be detected and corrected prior to production.

VII. NHTSA's Decision

In consideration of the foregoing, NHTSA finds that Nissan has met its burden of persuasion that the subject FMVSS No. 205 noncompliance in the affected windshield glass panes is inconsequential to motor vehicle safety. Accordingly, Nissan's petition is hereby granted and Nissan 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 vehicles and equipment that Nissan no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve vehicle and 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 vehicles and replacement windshield glass panes under their control after Nissan 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 THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments Form 5307

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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 5307, Application for Determination for Adopters of Modified Nonstandardized Pre-Approved Plans.

DATES: Written comments should be received on or before January 2, 2024 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 No. 1545-0200 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jon.r.callahan@irs.gov.

The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Application for Determination for Adopters of Modified Nonstandardized Pre-Approved Plans.

OMB Number: 1545-0200.

Form Number: Form 5307.

Abstract: An adopting employer of a nonstandardized pre-approved plan that has made modifications to the terms of the pre-approved plan that are not extensive, or an adopting employer of any pre-approved plan (either standardized or nonstandardized) that amends its pre-approved plan solely to add language to satisfy the requirements of Internal Revenue Code (IRC) sections 415 and 416 due to the required aggregation of plans, use Form 5307 to request a determination letter from the IRS. The IRS uses the information to determine if the adopted plan is qualified under IRC sections 401(a) and 501(a). The form may not be used to

request a determination letter for a multiple employer plan.

Current Actions: There are changes to the existing collection. The form was revised to eliminate features of the determination letter program that are of limited utility to plan sponsors in comparison with the burdens they impose. The form was also revised to enable electronic submission on *Pay.gov*.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 100,000.

Estimated Time per Respondent: 31 hours, 29 minutes.

Estimated Total Annual Burden Hours: 3,151,000.

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. 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: October 27, 2023.

Jon R. Callahan,
Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Forms 14134 and 14135

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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 14134, Application for Certificate of Subordination of Federal Tax Lien, and Form 14135, Application for Certificate of Discharge of Property from Federal Tax Lien.

DATES: Written comments should be received on or before January 2, 2024 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 No. 1545-2174 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jon.r.callahan@irs.gov.

SUPPLEMENTARY INFORMATION: The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Discharge from or Subordination of Federal Lax Lien.

OMB Number: 1545-2174.

Form Number: Forms 14134 and 14135.

Abstract: Form 14134 is used to apply for a Certificate of Subordination under Internal Revenue Code (IRC) sections 6325(d)(1) and 6325(d)(2) to allow a named creditor to move their junior creditor position ahead of the United States' position for the property named in the certificate. Form 14135 is used to apply for a Certificate of Discharge under IRC section 6325(b) to remove the United States' lien from the property named in the certificate.

Current Actions: There is no change to the existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Government.

Estimated Number of Responses: 10,362.

Estimated Time per Respondent: 2 hours, 11 minutes.

Estimated Total Annual Burden Hours: 22,665.

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: October 27, 2023.

Jon R. Callahan,
Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Form 15320

AGENCY: Internal Revenue Service (IRS), Treasury.